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The Commonwealth of Massachusetts

ANNUAL REPORT

OF THE

Commissioner of Corporations
and Taxation

FOR THE

YEAR ENDING NOVEMBER 30, 1939



HENRY F. LONG

COMMISSIONER OF CORPORATIONS
AND TAXATION

The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION,
HENRY F. LONG, *Commissioner of Corporations and Taxation*,
STATE HOUSE, BOSTON, January 31, 1940.

To the Honorable Senate and House of Representatives.

In compliance with the provisions of Section 29 of Chapter 58 of the General Laws, I am herewith making my annual report for the year ending November 30, 1939, for the Department of Corporations and Taxation. The report follows the provisions of Chapter 14 of the General Laws which divides the Department, in addition to the Main Office, into divisions, to be designated as the Income Tax Division, Division of Corporations, Division of Inheritance Taxes, Division of Local Taxation, Division of Accounts, and because of need from time to time as additional duties were required of the department certain other divisions and sections have been created. In furtherance of this, the Division of Miscellaneous Taxes was established wherein is included all taxes on banks, public service corporations and miscellaneous assessments; a Division of Excise Taxes wherein is included the Gasoline Excise, the Alcoholic Beverage Excise and the Motor Vehicle Excise administered by the State, and in 1939 a Division of Field Investigation and Emergency and Temporary Taxes wherein is included the cigarette tax. The Insurance Tax is handled by the Commissioner and administered separately.

GENERAL CONSTITUTIONAL

Massachusetts and its political subdivisions, comprising 14 counties and 351 cities and towns, obtains the right to tax for the purpose of raising revenue for governmental activities from the following provisions of the Constitution of Massachusetts:

PART THE FIRST of the Constitution provides in Art. X. "Each individual of the society has a right to be protected by it in the enjoyment of his life, liberty and property, according to standing laws. He is obliged, consequently, to contribute his share to the expense of this protection; . . ."

PART THE SECOND of the Constitution provides in Art. IV. "And further, full power and authority are hereby given and granted to the said general court, from time to time, . . . and to impose and levy proportional and reasonable assessments, rates, and taxes, upon all the inhabitants of, and persons resident, and estates lying, within the said commonwealth; and also to impose and levy reasonable duties and excises, upon any produce, goods, wares, merchandise, and commodities, whatsoever, brought into, produced, manufactured, or being within the same; . . ."

1.	12	Mass.	252	134	Mass.	419	261	Mass.	191
	5	Allen	428	145	"	108	261	"	523
	6	"	558	183	"	333	264	"	396
	8	"	247	193	"	406	266	"	583
	12	"	75	196	"	603	268	"	480
	12	"	312	224	"	31	270	"	593
	12	"	500	22	"	268	275	"	426
	12	"	612	233	"	190	3	Op.A.G.	294
	100	Mass.	282	234	"	42	3	"	299
	101	"	575	234	"	612	3	"	409
	103	"	267	237	"	422	4	"	192
	114	"	388	237	"	493	4	"	215
	118	"	386	244	"	41	6	"	474
	126	"	547	247	"	191	6	"	607
	127	"	408	259	"	1	7	"	91
	133	"	61				7	"	540
2.	12	Mass.	252	196	Mass.	603	266	Mass.	590
	5	Allen	428	199	"	96	268	"	443
	12	"	75	228	"	101	275	"	426
	12	"	312	228	"	117	282	"	619
	98	Mass.	19	232	"	28	246	U. S.	135
	101	"	575	237	"	523	246	"	146
	123	"	493	250	"	591	279	"	620
	133	"	161	256	"	512	3	Op.A.G.	409
	134	"	419	256	"	519	7	"	91
	188	"	239	264	"	396	7	"	132
	190	"	110				7	"	540

And while the public charges of government, or any part thereof, shall be assessed on polls and estates, in the manner that has hitherto been practised, in order that such assessments may be made with equality, there shall be a valuation of estates within the commonwealth, taken anew once in every ten years at least, and as much oftener as the general court shall order."

Under this authority of the Constitution Massachusetts and its political subdivisions have operated for many years. It is quite similar to the provisions found in the constitutions of most of the states of the Union, and out of it grows what is usually spoken of as the General Property Tax. Out of this provision of course grows also the right to lay excises in taxing the privileges given by the sovereign. There is no other provision of the Constitution which in its original form provides for direct taxation. There is a part, however, in the Constitution, as it was originally adopted, which provides for exemptions which take on the characteristics of a tax upon the people. This is found in Chapter 5, Section I, of the Constitution which has to do with particular reference to Harvard College, under the general heading of "THE UNIVERSITY OF CAMBRIDGE, AND ENCOURAGEMENT OF LITERATURE, ETC." Under Section II of this same chapter the broad powers which Massachusetts has exercised in exempting various kinds of property from taxation are worded as follows:

"Wisdom, and knowledge, as well as virtue, diffused generally among the body of the people, being necessary for the preservation of their rights and liberties; and as these depend on spreading the opportunities and advantages of education in the various parts of the country, and among the different orders of the people, it shall be the duty of legislatures and magistrates, in all future periods of this commonwealth, to cherish the interests of literature and the sciences, and all seminaries of them; especially the university at Cambridge, public schools and grammar schools in the towns; to encourage private societies and public institutions, rewards and immunities, for the promotion of agriculture, arts, sciences, commerce, trades, manufactures, and a natural history of the country; to countenance and inculcate the principles of humanity and general benevolence, public and private charity, industry and frugality, honesty and punctuality in their dealings; sincerity, good humor, and all social affections, and generous sentiments among the people."

There have been articles of amendment to the Constitution, under Art. XXXIX of which is permitted betterment assessments on land taken by eminent domain, as follows:

"The legislature may by special acts for the purpose of laying out, widening or relocating highways or streets, authorize the taking in fee by the Commonwealth, or by a county, city or town, of more land and property than are needed for the actual construction of such highway or street: provided, however, that the land and property authorized to be taken are specified in the act and are no more in extent than would be sufficient for suitable building lots on both sides of such highway or street, and after so much of the land or property has been appropriated for such highway or street as is needed therefor, may authorize the sale of the remainder for value with or without suitable restrictions." (Approved November 7, 1911.)

In an effort to encourage reforestation of the land of Massachusetts, so as to take forest lands out of the General Property Tax which seemed to encourage the cutting of timber rather than to allow it to grow, there was adopted the following amendment:

"Art. XLI. Full power and authority are hereby given and granted to the general court to prescribe for wild or forest lands such methods of taxation as will develop and conserve the forest resources of the commonwealth." (Approved November 5, 1912.)

Massachusetts having found it difficult as well as apparently unfair to tax the

large amount of intangible wealth present in Massachusetts under the general property tax law at the local rate, adopted the following amendment:

"Art. XLIV. Full power and authority are hereby given and granted to the general court to impose and levy a tax on income in the manner hereinafter provided. Such tax may be at different rates upon income derived from different classes of property, but shall be levied at a uniform rate throughout the commonwealth upon incomes derived from the same class of property. The general court may tax income not derived from property at a lower rate than income derived from property, and may grant reasonable exemptions and abatements. Any class of property the income from which is taxed under the provisions of this article may be exempted from the imposition and levying of proportional and reasonable assessments, rates and taxes as at present authorized by the constitution. This article shall not be construed to limit the power of the general court to impose and levy reasonable duties and excises." (Approved November 2, 1915.)

EXCERPTS FROM
CONSTITUTION OR FORM OF GOVERNMENT FOR
THE COMMONWEALTH OF MASSACHUSETTS

relating to Harvard University and the encouragement of
Literature, etc.

PART THE SECOND

CHAPTER V

THE UNIVERSITY AT CAMBRIDGE, AND ENCOURAGEMENT OF LITERATURE, ETC.

SECTION I

The University

ARTICLE 1. Harvard College—Powers, privileges, etc., of the president and fellows confirmed.

ART. 2. All gifts, grants, etc., confirmed.

ART. 3. Who shall be overseers—Power of alteration reserved to the legislature.

SECTION II

The Encouragement of Literature, etc.

Duty of legislatures and magistrates in all future periods.

CHAPTER V

THE UNIVERSITY AT CAMBRIDGE, AND
ENCOURAGEMENT OF LITERATURE, ETC.

SECTION I

The University

ARTICLE I. Whereas our wise and pious ancestors, so early as the year one thousand six hundred and thirty-six, laid the foundation of Harvard College, in which university many persons of great eminence have, by the blessing of God, been initiated in those arts and sciences, which qualified them for public employments, both in church and state; and whereas the encouragement of arts and sciences, and all good literature, tends to the honor of God, the advantage of the Christian religion, and the great benefit of this and the other United States of America—it is declared, that the PRESIDENT AND FELLOWS OF HARVARD COLLEGE, in their corporate capacity, and their successors in that capacity, their officers and servants, shall have, hold, use, exercise and enjoy, all the powers, authorities, rights, liberties, privileges, immunities and franchises, which they now have or are entitled to have, hold, use, exercise and enjoy: and the same are hereby ratified and confirmed unto them, the said president and fellows of Harvard College, and to their successors, and to their officers and servants, respectively, forever.

ART. II. And whereas there have been at sundry times, by divers persons, gifts, grants, devises of houses, lands, tenements, goods, chattels, legacies and con-

veyances, heretofore made, either to Harvard College in Cambridge, in New England, or to the president and fellows of Harvard College, or to the said college, by some other description, under several charters successively: it is declared, that all the said gifts, grants, devises, legacies and conveyances, are hereby forever confirmed unto the president and fellows of Harvard College, and to their successors in the capacity aforesaid, according to the true intent and meaning of the donor or donors, grantor or grantors, devisor or devisors.

ART. III. [And whereas, by an act of the general court of the colony of Massachusetts Bay passed in the year one thousand six hundred and forty-two, the governor and deputy-governor, for the time being, and all the magistrates of that jurisdiction, were, with the president, and a number of the clergy in the said act described, constituted the overseers of Harvard College: and it being necessary, in this new constitution of government to ascertain who shall be deemed successors to the said governor, deputy-governor and magistrates; it is declared, that the governor, lieutenant governor, council and senate of this commonwealth, are and shall be deemed, their successors, who with the president of Harvard College, for the time being, together with the ministers of the congregational churches in the towns of Cambridge, Watertown, Charlestown, Boston, Roxbury, and Dorchester, mentioned in the said act, shall be, and hereby are, vested with all the powers and authority belonging, or in any way appertaining to the overseers of Harvard College; provided, that] nothing herein shall be construed to prevent the legislature of this commonwealth from making such alterations in the government of the said university, as shall be conducive to its advantage and the interest of the republic of letters, in as full a manner as might have been done by the legislature of the late Province of the Massachusetts Bay.

SECTION II

The Encouragement of Literature, etc.

Wisdom, and knowledge, as well as virtue, diffused generally among the body of the people, being necessary for the preservation of their rights and liberties; and as these depend on spreading the opportunities and advantages of education in the various parts of the country, and among the different orders of the people, it shall be the duty of legislatures and magistrates, in all future periods of this commonwealth, to cherish the interests of literature and the sciences, and all seminaries of them; especially the university at Cambridge, public schools and grammar schools in the towns; to encourage private societies and public institutions, rewards and immunities, for the promotion of agriculture, arts, sciences, commerce, trades, manufactures, and a natural history of the country; to countenance and inculcate the principles of humanity and general benevolence, public and private charity, industry and frugality, honesty and punctuality in their dealings; sincerity, good humor, and all social affections, and generous sentiments among the people. [See Amendments, Articles XVIII., XLVI.]

AMENDMENTS

ART. XVIII. [All moneys raised by taxation in the towns and cities for the support of public schools, and all moneys which may be appropriated by the state for the support of common schools, shall be applied to, and expended in, no other schools than those which are conducted according to law, under the order and superintendence of the authorities of the town or city in which the money is to be expended; and such moneys shall never be appropriated to any religious sect for the maintenance exclusively of its own schools.] [See Amendments, Article XLVI.]

ART. XLVI. (In place of Article XVIII of the articles of amendment of the constitution ratified and adopted April 9, 1821, the following article of amendment, submitted by the constitutional convention, was ratified and adopted November 6, 1917.) Article XVIII. Section 1. No law shall be passed prohibiting the free exercise of religion.

‡Section 2. All moneys raised by taxation in the towns and cities for the support of public schools, and all moneys which may be appropriated by the commonwealth for the support of common schools shall be applied to, and expended in, no other schools than those which are conducted according to law, under the order

and superintendence of the authorities of the town or city in which the money is expended; and no grant, appropriation or use of public money or property or loan of public credit shall be made or authorized by the commonwealth or any political division thereof for the purpose of founding, maintaining or aiding any school or institution of learning, whether under public control or otherwise, wherein any denominational doctrine is inculcated, or any other school, or any college, infirmary, hospital, institution, or educational, charitable or religious undertaking which is not publicly owned and under the exclusive control, order and superintendence of public officers or public agents authorized by the commonwealth or federal authority or both, except that appropriations may be made for the maintenance and support of the Soldiers' Home in Massachusetts and for free public libraries in any city or town, and to carry out legal obligations, if any, already entered into; and no such grant, appropriation or use of public money or property or loan of public credit shall be made or authorized for the purpose of founding, maintaining or aiding any church, religious denomination or society.

Section 3. Nothing herein contained shall be construed to prevent the commonwealth, or any political division thereof, from paying to privately controlled hospitals, infirmaries, or institutions for the deaf, dumb or blind not more than the ordinary and reasonable compensation for care or support actually rendered or furnished by such hospitals, infirmaries or institutions to such persons as may be in whole or in part unable to support or care for themselves.

Section 4. Nothing herein contained shall be construed to deprive any inmate of a publicly controlled reformatory, penal or charitable institution of the opportunity of religious exercises therein of his own faith; but no inmate of such institution shall be compelled to attend religious services or receive religious instruction against his will, or, if a minor, without the consent of his parent or guardian.

Section 5. This amendment shall not take effect until the October first next succeeding its ratification and adoption by the people.

‡ See new Amendments, Art. 62.

ART. LXII. Section 1. The credit of the commonwealth shall not in any manner be given or loaned to or in aid of any individual, or of any private association, or of any corporation which is privately owned and managed.

Section 2. The commonwealth may borrow money to repel invasion, suppress insurrection, defend the commonwealth, or to assist the United States in case of war, and may also borrow money in anticipation of receipts from taxes or other sources, such loan to be paid out of the revenue of the year in which it is created.

Section 3. In addition to the loans which may be contracted as before provided, the commonwealth may borrow money only by a vote, taken by the yeas and nays, of two-thirds of each house of the general court present and voting thereon. The governor shall recommend to the general court the term for which any loan shall be contracted.

Section 4. Borrowed money shall not be expended for any other purpose than that for which it was borrowed or for the reduction or discharge of the principal of the loan.

Acting under constitutional powers and following out the general idea of government as set out in the Massachusetts Constitution, the following have been established:

MASSACHUSETTS GOVERNMENTAL UNITS EXISTING BY TAXATION

City Governments	Reclamation Districts
Town Governments	District Enjoying Betterments
Metropolitan District	Transportation Areas
Fire and Water Districts	County Governments
Improvement Districts	State Government

These political subdivisions obtain their revenue from the following:

MASSACHUSETTS SUBJECTS OF TAXATION

Polls

Male inhabitants above the age of twenty

Property Taxes

Real Estate	Intangible Personal Property
Tangible Personal Property	(Income Tax)

Excise Taxes

Foreign and Domestic Business Corporations (Foreign and Domestic Manufacturing Corporations—Securities Corporations)	Legacies and Successions
Public Service Corporations	Estates (80 per cent Federal Tax)
National Banks	Registered Motor Vehicles (Privilege of Registration)
Trust Companies	Gasoline (Use of highways)
Banking Company (Morris Plan)	Alcoholic Beverages (Privilege of dealing in)
Savings Banks	Cigarettes (temporary)
Savings Departments of Trust Companies	Incorporated Investment Trusts
Insurance Companies	Fees
Savings Bank Life Insurance	Licenses
Massachusetts Hospital Life Insurance Company	Betterment Assessments
Stock Transfers	Fines
	Tax in Districts
	Sales of Property
	Race Tracks: Pari-Mutuel
	Charges for Governmental Activities

Under the powers granted the following become

MASSACHUSETTS DIRECT TAX PAYERS

Individuals	Voluntary Associations
Partnerships	Corporations
Fiduciaries	Estates
Trusts	

These people bear what can be called the

MASSACHUSETTS BURDENS OF TAXATION

Direct Taxes	Betterment (Special) Assessments
Fees and Licenses	Exemptions
Excises	Borrowings

In this report an attempt is made to indicate how these burdens are being distributed by the use of tables or corresponding statistical information. The tables and the statistics will be found under the appropriate division of the departmental work. The exemptions which come to the cities and towns as well as to the State and the counties are largely included in Table N and in Table O. (The pages upon which these tables are to be found as well as the other tables quoted can be easily ascertained by reference to the Index in the last pages of the book under the title "Tables.")

The aggregate of municipal indebtedness—general and enterprise debt, and comparisons, together with the net debt as of January 1, 1939, and ratio of net debt to valuation as of cities and towns, are found in Tables H, I, J, K, L and M.

The cost of government in these various governmental units and the sources of revenue will be found in Tables 1, 2, 3, 4, 5, 6, 7, 8, 9 and 10.

Table 2 of this group contains a column dealing with "*Ability to Pay.*"

In addition to these tables which are of general interest, there will be found tables dealing with particular kinds of taxes, as follows:

Table 11	National Banks, Trust Companies and Banking Companies.
Tables 12 and 13	Savings Banks and Savings Departments of Trust Companies.
Table 14	Income Tax.
Tables 15 and 16	Foreign and Domestic Business Corporations.
Table 17	The Reimbursement which is given by the Commonwealth to Cities and Towns for Taxes lost on Land held by State Institutions.
Table 18	Assessed Valuation of Municipalities together with Revenue Distributed by the Department, Property Exempt from Taxation, Equalization of Property for State Tax Purposes, the State Tax, and the County Tax.

Table 19	The local situation in respect to Tax Rates, Direct Tax Valuation, Population, Per Capita Valuation and Per Capita Direct Tax.
Table 20	Number of Tax Titles reported as held by each Municipality.
Table 21	The value of Real Estate and Tangible Personal Property over a period of years, together with State, County and Local Taxes.
Table 22	The Collection of Overdue Taxes.
Table 23	The Direct Tax on Municipalities together with Bonds required.
Table 24	Statistics of Various Kinds of Tangible Personal Property and Real Estate Assessed for Purely Local Purposes. (Not printed since 1931 report.)
Table 25	Increase and Decrease of detail of Taxable Estate of the current year as compared with previous years. (Not printed since 1931 report.)
Table 26	Municipal Determination of current Tax Rates, with Appropriations, Receipts Used, and Free Cash Used.
Table 27	Uncollected Taxes of Cities and Towns and Betterment Assessments as of January 1, 1939.
Table 28	Polls, Property and Taxes; 1905 to 1931 aggregates, inclusive. (Not printed since 1931 report; see P.D. 19.)
Table 29	Revenue for Current Charges, together with Current Charges against Revenue for the years 1936 and 1937.
Table 30	General Loans and Temporary Loans for a Series of Years.

The total assessments for certain years laid by the Commissioner of Corporations and Taxation will be found in Table A. Table B gives collections for the current fiscal year. Table BB gives detail of collections with Table C giving the taxes and revenue for that period. Table D shows the distribution of corporation taxes. Table F shows the distribution to the cities and towns of the proceeds of the income tax.

A broadening of the income tax base by including more in the group and by removing liberal exemptions would add substantially to the revenue from this source which is distributed to the cities and towns. A similar result would follow in increasing state revenue if the Inheritance Tax law was broadened by removing the liberal exemptions and thus requiring more to pay this form of levy. The one big source of revenue waiting legislative action is found in the so called "Sales Tax." The doubt as to the right of Massachusetts to lay such a tax was dispelled by the opinion of the Supreme Judicial Court which for reference is given below in its entirety.

CONSTITUTIONALITY OF THE SALES TAX IN MASSACHUSETTS

To the Honorable the Senate of the Commonwealth of Massachusetts:

The Justices of the Supreme Judicial Court respectfully submit these answers to the questions set forth in an order adopted on April 5, 1933, and transmitted to them on April 7, 1933, copy whereof is hereto annexed.

The main inquiry raised by the order in its questions numbered one, two and three, as applied to the accompanying bills, is whether it is within the competency of the General Court to levy a duty or excise on sales of produce, goods, wares, and merchandise. Each of these bills, by title or by terms, concerns sales at retail.

The powers of taxation in c. 1, § 1, art. 4, of the Constitution are in these words: "full power and authority are hereby given and granted" to the General Court "to impose and levy proportional and reasonable assessments, rates, and taxes, upon all the inhabitants of, and persons resident, and estates lying, within" the Commonwealth and "to impose and levy reasonable duties and excises upon any produce, goods, wares, merchandise, and commodities, whatsoever, brought into, produced, manufactured, or being within the" Commonwealth. The questions relate solely to "duties and excises" and therefore only that part of the grant of power to tax need be considered. It is not necessary to examine art. 44 of the Amendments to the Constitution, relative to taxation of incomes, because none of the questions touch that subject, although House bill No. 1055 appears to have some connection with it. The grant of "full power and authority" is comprehensive. It does not easily lend itself to implied exceptions, although it must be limited in construction so as to be in harmony with other equally mandatory provisions of the Constitu-

tion. The competency of the General Court to exercise taxation is therefore of broad import. It is thus empowered to impose and levy "reasonable duties and excises." When the word "duties" was adopted as a part of the Constitution, Massachusetts was an independent State with only the loose connection with the other original States afforded by the Articles of Confederation, and it remained such independent State until it ratified the Constitution of the United States and that instrument became established, in accordance with its art. 7, in 1788. Construed in the light of those facts, "duties" included at least the power to collect revenue from goods imported into and exported from Massachusetts, a power surrendered to the United States by art. 1, §§ 8 and 10 of the Federal Constitution. It is not necessary to consider whether it may have a wider meaning because we are of opinion that the proposed tax falls within the description of "excises." The term "excise" was said in *Portland Bank v. Apthorp*, 12 Mass. 252, 256, to be "of very general signification, meaning tribute, custom, tax, tollage, or assessment"; in *Oliver v. Washington Mills*, 11 Allen, 268, 274, to be "a fixed, absolute and direct charge laid on merchandise, products or commodities, without any regard to the amount of property belonging to those on whom it may fall, or to any supposed relation between money expended for a public object and a special benefit occasioned to those by whom the charge is to be paid"; and in *Minot v. Winthrop*, 162 Mass. 113, 119, it was stated that "The excises to which the inhabitants of the Province of Massachusetts Bay were accustomed were taxes in the nature of license fees for carrying on certain kinds of business, taxes on the sale of goods, wares, and merchandise, such as intoxicating liquors, tea, coffee, and chocolate, china ware, etc., and stamp taxes on legal papers." In *Pacific Insurance Co. v. Soule*, 7 Wall. 433, at 445, occurs this language: "*Excise* is defined to be an inland imposition, sometimes upon the consumption of the commodity, and sometimes upon the retail sale; sometimes upon the manufacturer, and sometimes upon the vendor. [Bateman's Excise Law, 96; 1 Story's Constitution, § 953; 1 Blackstone's Commentary, 318; 1 Tucker's Blackstone, Appendix, 341.]" *Patton v. Brady*, 184 U. S. 608, 617-618. *Opinion of the Justices*, 220 Mass. 613, 618-619. Excises have also been defined as "taxes laid upon the manufacture, sale or consumption of commodities within the country, upon licenses to pursue certain occupations, and upon corporate privileges." Cooley on Taxation (4th ed.) § 42. Without attempting to lay down a precise definition of "excises," it is apparent from what has been said that the proposed tax falls within the kind of exaction of public revenue included within that word in the Constitution.

The words descriptive of the subjects upon which reasonable "excises" may be imposed and levied are "any produce, goods, wares, merchandise, and commodities, whatsoever, brought into, produced, manufactured, or being within" the Commonwealth. The word "commodities" in this connection may have a broader significance than the other words used in conjunction with it, although in common speech it frequently is used in a sense nearly if not quite identical with them. The interpretation of that word has been discussed several times and has been found to involve difficulties. *Portland Bank v. Apthorp*, 12 Mass. 252. *Gleason v. McKay*, 134 Mass. 419, 425. *O'Keeffe v. Somerville*, 190 Mass. 110, 112-113. *Opinion of the Justices*, 195 Mass. 607, 614; 196 Mass. 603; 247 Mass. 589, 593; 266 Mass. 590. The scope of that word need not here be considered. It is manifest from the tenor of the questions in the order, read in the light of the accompanying bills, that the inquiry is limited strictly to sales of tangible personal property, and does not include sales of other property which would fall within the broad definition of "commodities." It is assumed, also, that sales of gasoline are excluded from the scope of the questions because no reference is made in any of the bills to the provisions of G. L. (Ter. Ed.) c. 64A, levying a tax on sales of that article based on number of gallons sold, although it may be open to doubt whether all the accompanying bills make this omission clear. The words "produce, goods, wares, merchandise" are inclusive enough in their meaning according to the approved usage of the language to comprise all articles of tangible personal property usually sold at retail.

The questions and the accompanying bills make clear that the proposed excise is to be levied not upon personal property which is static, but upon a change in its location or a movement in trade wrought by a transfer of title. It is not levied

upon the mere ownership, or the right to hold and possess property, or the exercise of what frequently are termed natural rights. *Opinion of the Justices*, 195 Mass. 607, 614; 196 Mass. 603, 622, 619; 208 Mass. 616, 618-619; 247 Mass. 589. An excise upon sales of tangible personal property based upon a percentage of the sale price bears some resemblance to a property tax; but we think that its dominant feature in the present connection is the change of title and possession necessarily involved in the sale, and not the value, of the property. In this respect it is analogous to the excise on legacies and successions, which is based upon the value of the property, and to the excise on the franchises of domestic corporations under earlier statutes. The context in which the word "excises" occurs in c. 1, § 1, art. 4, of the Constitution renders that kind of a tax appropriately operative upon a change in the location and title of tangible personal property, such as accompanies a sale. Although the quoted words of art. 4 indicate that an excise upon tangible personal property brought across the frontier or State line in consequence of or preliminary to sales was contemplated when the Constitution was adopted in 1780, such sales are expressly excluded from the operation of two of the proposed bills accompanying the order. It is assumed that the questions are based upon the implication that sales in interstate or foreign commerce, not within the taxing power of the Commonwealth under the Federal Constitution, are not contemplated in any proposed legislation. *Brown v. Maryland*, 12 Wheat. 419. *Fairbank v. United States*, 181 U. S. 283, 294-300. The quoted words from art. 4 immediately follow a grant of power "to impose and levy proportional and reasonable assessments, rates, and taxes" upon inhabitants, residents and property. They are designed to be a grant in addition to that previously conferred. They relate to the great sovereign function of taxation upon which government must depend for its support. They are to be interpreted in accordance with the common understanding of voters at the time of their adoption. Thus construed, the words extend to the exercise of the incident of ownership of the designated personal property manifested by the transfer of title and delivery of possession inevitably associated with a sale.

This power to levy an excise need not be confined to a fixed exaction on every transfer, but may be based upon a reasonable percentage of the sale price. It does not thereby become a property tax, provided in size and nature it conforms to the general conception of an excise. *Perkins v. Westwood*, 226 Mass. 268. *Opinion of the Justices*, 195 Mass. 607; 220 Mass. 613. We think that it makes no difference whether the burden of the excise rests finally upon the buyer or upon the seller. *Hart Refineries v. Harmon*, 278 U. S. 499. *Gregg Dyeing Co. v. Query*, 286 U. S. 472.

As matter of construction of language and interpretation of words, we are of opinion that the power to impose an excise upon sales of tangible personal property is conferred upon the General Court. This conclusion finds support by comparison with similar words in the Federal Constitution and decisions touching their meaning.

The words of c. 1, § 1, art. 4, of the Constitution of the Commonwealth, already quoted, are seemingly as broad in respect to excises as those in art. 1, § 8 of the Constitution of the United States, whereby Congress is given power "to lay and collect . . . duties, imposts and excises . . . uniform throughout the United States." That power has been held to include an excise upon the sale of property; *Nicol v. Ames*, 173 U. S. 509; *Thomas v. United States*, 192 U. S. 363, 370; *American Manuf. Co. v. St. Louis*, 250 U. S. 459, 463; the gift of property, *Bromley v. McCaughn*, 280 U. S. 124, 136-137; and the manufacture and sale of specified property, *McCray v. United States*, 195 U. S. 27. In *Thomas v. United States*, 192 U. S. at 370, it was said of those words of the Federal Constitution, "they were used comprehensively to cover customs and excise duties imposed on importation, consumption, manufacture and sale of certain commodities, privileges, particular business transactions, vocations, occupations and the like. Taxes of this sort have been repeatedly sustained . . . As in *Hyllton v. United States*, 3 Dallas, 171, on the use of carriages; in *Nicol v. Ames*, 173 U. S. 509, on sales at exchanges or boards of trade; in *Knowlton v. Moore*, 178 U. S. 41, on the transmission of property from the dead to the living; in *Treat v. White*, 181 U. S. 264, on agreements to sell shares of stock denominated 'calls' by New York stock brokers; in *Patton v. Brady*, 184 U. S. 608, on tobacco manufactured for consumption." *Barclay & Co. v. Edwards*, 267 U. S. 442, 450.

Since none of the proposed bills accompanying the order levy an excise on the consumption, or to be exacted at the time of consumption, of produce, goods, wares, or merchandise, question three is construed as not requiring consideration or answer concerning that factor. *Opinion of the Justices*, 148 Mass. 623; 261 Mass. 556, 612. Thus construed, questions one, two and three of the order are answered in the affirmative.

The fourth question relates to legislative power to regulate sales of tobacco to the extent of requiring registration of dealers and imposing an excise in the form of a substantial fee upon the privilege of registration as an essential prerequisite to making sales. Other words of the Constitution bearing upon this inquiry are that "full power and authority" are granted to the General Court "from time to time to make, ordain, and establish all manner of wholesome and reasonable orders, laws, statutes and ordinances, directions and instructions" not repugnant to its other provisions. C. 1, § 1, art. 4. This is language of broad import. It includes the exercise of the police power. The policy of courts has been not to limit that power by attempts to define it. Necessary and lawful business of a nature liable, in the absence of regulation and supervision, to harm the public health, the public safety, or the public morals, may be required to be licensed. It is common knowledge that the use of tobacco by youth is regarded as deleterious. Sales or gifts of tobacco in its various forms to persons under certain ages are prohibited under penalty by G. L. (Ter. Ed.) c. 270, § 6. Legislation of this nature has been adopted in several of the States. So far as we are aware, it has always been upheld against assaults upon its constitutionality. In *Packer Corp. v. Utah*, 285 U. S. 105, 108, it was said in substance and effect that it could not be successfully denied that the State may, in the exercise of the police power, regulate the business of selling tobacco products. The ground upon which such statutes have been upheld is that tobacco is an article of such characteristics that it is within the province of the Legislature to say under what conditions it may be sold or to prohibit its sale entirely in certain forms for the protection of public health and public morals. *Gundling v. Chicago*, 177 U. S. 183, 188. *Austin v. Tennessee*, 179 U. S. 343, 348.

The selection of dealers in tobacco from among other dealers as subject to license is a permissible classification and is not arbitrary or capricious.

We are of opinion that the regulations suggested by question four come within the lawful exercise of the police power. *Watertown v. Mayo*, 109 Mass. 315. *Commonwealth v. Strauss*, 191 Mass. 545. *Lawrence v. Board of Registration*, 239 Mass. 424. *Commonwealth v. National City Bank of Boston*, 280 Mass. 439.

The reasons already stated in answering questions one, two and three show that an excise in way of license fee lawfully may be laid upon vendors of tobacco measured by a percentage on sales.

A requirement that those who dispense or deal in beverages shall be registered and pay a license fee stands in its constitutional aspects upon the same footing as a similar requirement as to tobacco. Beverage in its common meaning signifies a liquid designed for drinking by human beings. Supervision and regulation of persons by whom, and conditions under which, beverages are sold and dispensed may be thought to have close connection with the public health. Cleanliness and purity of the liquids and of the places where they are kept and sold may be regarded as necessary to the innocuous use of beverages.

Questions four and five are answered in the affirmative.

These answers have been confined to the questions and do not extend to the details of proposed bills. *Opinion of the Justices*, 239 Mass. 606, 612. The suggestion is ventured, however, that in two drafts of bills printed in House Document No. 410 there is provision to the effect that the proposed excise is in lieu of local property tax. Whether such provision would be valid may be open to grave doubt. *Opinion of the Justices*, 195 Mass. 607; 208 Mass. 616; 220 Mass. 613. *Perkins v. Westwood*, 226 Mass. 268.

ARTHUR P. RUGG
JOHN C. CROSBY
EDWARD P. PIERCE

WILLIAM C. WAIT
FRED T. FIELD
CHARLES H. DONAHUE

HENRY T. LUMMUS

APRIL 17, 1933

(282 Mass. 619)

INHERITANCE TAX

ESTATE OF COLONEL EDWARD HOWLAND ROBINSON GREEN

It is not likely that Massachusetts will again experience the unusual, as was true in respect to the death duty ultimately obtained by Massachusetts from the estate of Colonel Edward Howland Robinson Green through the decision of the United States Supreme Court (306 U.S. 398), holding that Massachusetts was the domicile of Colonel Green even though Texas, Florida and New York had each pressed with vigor its claim to being the state of domicile.

The amount received by Massachusetts in full and complete settlement of death duties, which was in fact the full eighty per cent credit allowed under the 1926 Federal Revenue Act, was \$5,283,180.57 of which \$4,000,000 was paid in 1939 and \$1,283,180.57 in 1940, all of which money was used to balance the State budget thus reducing the State tax and in turn relieving to that extent the local tax on real estate and taxable tangible personal property.

The unusual character of this case warrants the outstanding features of it being permanently recorded and sufficient space given in this report to identify the sources from which more full and complete information may be obtained by those who may desire to study this unusual case.

Colonel Edward Howland Robinson Green, the son of Hetty Howland Robinson Green, popularly known as Hetty Green, died at Lake Placid, in the County of Essex, New York, June 8, 1936. A will dated March 28, 1908 signed by Edward H. R. Green was offered for probate and citation issued by Harry E. Owen, Surrogate, through Mary B. McRory on August 1, 1936, calling to attention that "there is some doubt as to the State in which decedent was domiciled but of the States in which the decedent might have been domiciled, Massachusetts is the only one entitled to the notices and privileges provided by Section 249-T of the Tax Law, . . ." and directed to all parties interested citing them to show cause before the Surrogate's Court at Port Henry, New York in the County of Essex on the 8th day of September, one thousand nine hundred and thirty-six, at half-past ten o'clock Eastern Daylight Saving Time in the forenoon "why the said will and testament should not be admitted to probate as a will of real and personal property."

The citation is given below in its entirety.

CITATION

THE PEOPLE OF THE STATE OF NEW YORK,
BY THE GRACE OF GOD, FREE AND INDEPENDENT,
To MABEL HARLOW GREEN, residing at Round Hill,
South Dartmouth, Massachusetts,

STATE TAX COMMISSION, 80 Center Street, New York, N. Y., the next of kin and heirs at law of Edward H. R. Green, deceased,

SEND GREETING:

WHEREAS, Hetty Sylvia A. H. Green Wilks, who resides at 988 Fifth Avenue, Borough of Manhattan, City, County and State of New York, has lately applied to the Surrogate's Court of our County of Essex, to have a certain instrument in writing, dated March 28, 1908, relating to both real and personal property, duly proved as the last will and testament of Edward H. R. Green, deceased, who was at the time of his death a nonresident of the State of New York leaving personal property within the State of New York which remains unadministered; and there is some doubt as to the State in which decedent was domiciled but of the States in which the decedent might have been domiciled, Massachusetts is the only one entitled to the notices and privileges provided by Section 249-T of the Tax Law,

THEREFORE, you and each of you are cited to show cause before the Surrogate's Court of our County of Essex, at Port Henry, N. Y. in the County of Essex, on the 8th day of September, one thousand nine hundred and thirty-six, at half-past ten o'clock Eastern Daylight Saving Time in the forenoon of that day, why the said will and testament should not be admitted to probate as a will of real and personal property.

IN TESTIMONY WHEREOF, we have caused the seal of the Surrogate's Court of the said County of Essex to be hereunto affixed.

WITNESS, HONORABLE Harry E. Owen, Surrogate of our said County of Essex, at said County, the 1st day of August in the year of our Lord one thousand nine hundred and thirty-six.

MARY B. McRORY

Clerk of the Surrogate's Court

Under date of August 3, 1936, as Commissioner of Corporations and Taxation I sought information from the Surrogate, Harry E. Owen, through a communication forwarded subsequent to a personal visit of one, Frank B. Jager, of the Income Tax Division of this department, who called upon the Surrogate before the will was filed and in furtherance of telephone communications which I had with counsel for the sister, Hetty Sylvia Ann Howland Green Wilks.

Under date of August 28, 1936 an appearance was made on behalf of the Commonwealth of Massachusetts in the Surrogate's Court in New York by the Attorney General of the Commonwealth and the Commissioner of Corporations and Taxation.

Colonel Green, who received his title for having once served on the staff of Governor O. B. Colquitt of Texas, had spent the winter of 1935-1936 at his home on Star Island in Florida and being very weak, had, under his doctor's orders, before returning to Round Hill, South Dartmouth, Massachusetts, gone to Lake Placid Club at Lake Placid, New York, where he was for some weeks and where he ultimately died. His body, however, was taken to Dartmouth, Massachusetts, for funeral services and was subsequently interred in the family lot at Bellows Falls, Vermont, where his father, Edward Green, and his mother, Hetty Green, lay buried.

Colonel Green, during his lifetime, had constantly asserted that his domicile was in Terrell, Texas. As a young man he had gone to Texas to protect and to make profitable, if possible, the Texas Midland Railroad which his mother, Hetty Green, had taken over in satisfaction of loans on bonds that the railroad could not meet. Colonel Green spent many years in Texas, but did not marry during that time. He took the necessary steps, as a young man, to become domiciled in Texas. He voted there and for a while had his headquarters, both living and as head of the railroad, in Terrell, although after a few years and for a large portion of his stay in Texas he resided at various hotels and other places of living in Dallas.

He came to New York in 1910 or 1911 at the time his mother's health was failing and was with her there on the occasion of her death July 5, 1916. He never, except for his health, went back to Texas except to attend the annual meeting of the railroad and in the last few years did not visit Texas at all.

He did, after coming to New York to be with his mother in 1910 or 1911, establish himself at West 90th Street, having an apartment either at the old Waldorf Astoria or at the Sherry Netherlands, which apartment he had not been in for many years prior to his death although he kept valuables there and continued to pay the rent.

After his mother's death he married Mabel E. Harlow and shortly thereafter began plans for a dwelling at the site of the family homestead in South Dartmouth, Massachusetts, which when completed was known as Round Hill and where he spent nearly six months of each year, arriving just after June 1 and always leaving before the first of January in order to give full play to his feeling that he avoided domicile in Massachusetts if he was not in the state for a six-month period.

His interests in New York gradually ceased. He spent more and more time in Dartmouth, subsequently building a place on Star Island at Miami Beach, Florida, where he spent the winter months, but the major portion of his days were spent at Round Hill in Dartmouth where he had a large establishment, conducted experiments and found full and complete expression in the things that he apparently desired most to do.

The contest between the four states was centered in large part on the claim of Texas that Colonel Green had lived and established himself in Texas, was part and parcel of it and that there was no dispute that up to 1910 at least he was domiciled in Texas, that he intended to return to Texas and that he went north only in the first instance for his mother's health, to be near her and help in her affairs and subsequent to her death for his own health and because of the necessity of being close to the very large estate which she left which approximated nearly \$100,000,000. It

was claimed by Texas that as soon as he was free from worry and his health was better, he would return to Texas.

New York claimed domicile on the ground that he changed his domicile from Texas to New York, that he had no intention of returning to Texas and that his desire to be a citizen of New York was evidenced by his keeping constantly an apartment for himself in which he lived for a number of years and other places of dwelling in New York City.

Florida laid claim to domicile on the ground that Colonel Green had reached a point in life where he was no longer worried about business, his health was greatly improved and conditions of life and all the things surrounding his life at Miami Beach indicated his real intent to be domiciled in Florida.

Massachusetts claimed that Colonel Green gave up Texas as his domicile by not having any intention of returning to that state after his mother's death. He had established the only home that he ever had out of his own money at Dartmouth. Prior to Hetty Green's death Colonel Green had relatively little money to spend and only that money which she gave him, but upon her death her fortune was left jointly to Colonel Green and his sister, Mrs. Wilks. Substantial funds were in his hands for which he showed his appreciation by spending very lavishly on the Great Lake steamer which he converted into a yacht, by an extended honeymoon in Texas waters and the moving into an expensive apartment at the Waldorf Astoria in New York together with a large expenditure for his home at Dartmouth, Massachusetts, where he conducted in conjunction with the Massachusetts Institute of Technology expensive experiments to split the atom and develop a fog dispeller for landing airplanes, development of the radio, creation of an airplane field and the establishment of a place to which the public could come both in respect to the grounds and the beach on the Round Hill property and re-establishment of the "Morgan," the last of the whaling boats out of New Bedford.

In brief Massachusetts' assertion was that while New York was unquestionably at one time the domicile of Colonel Green, he had, after his marriage, no real intention of returning there to live for many reasons which Massachusetts put forth in the course of the trial and that his stay in New York was only for the purpose of assisting his mother, for the winding up of such affairs as were pending subsequent to his mother's death and necessary to attend to before he entered into his life at Round Hill, Massachusetts and that his sojourn in Florida was only an expression of that which thousands of people now express in moving into Florida during the colder weather which visit offered his family opportunities for social contacts which were absent at Dartmouth, Massachusetts, because Round Hill was situated in what might be called a summer colony area.

The Surrogate held a hearing at Port Henry, New York, on September 8, 1936 although the will had been offered for probate at Elizabethtown, the county seat for Essex. It was here it appeared that the widow of Colonel Green, Mabel Harlow Green, was to contest the allowance of the will on the ground that she was entitled to the estate, that there might be another will in being and that as Colonel Green was domiciled in Texas, her community rights would be violated.

Beginning with the petition, will and objection, instrument after instrument was filed in the Surrogate's Court in New York and there as a matter of record probably representing the largest case that this court has held, more papers of one kind or another were filed than would normally come before any Surrogate's Court or its counterpart in any part of the Union.

It was indicated that Colonel Green at his death had in his pocket an unexecuted will. In fact it was reported to be completely blank, but it was thought that there might be a will elsewhere and the Surrogate allowed time for a search for the will which proved fruitless.

When the will of Colonel Green, which was dated March 28, 1908, was discovered, there was with it an ante-nuptial agreement signed by Mabel E. Harlow upon the occasion of her marriage with Colonel Green in which agreement she in exchange for \$18,000 a year assured income gave up all right and title to the estate of Colonel Green which apparently was in line with what had been the wish of Hetty Green who seemed to be obsessed with the idea that none of her fortune should go to either the widower or widow of her daughter or son. Colonel Green's will gave all to his mother and being relatively brief is given here in its entirety.

IN THE NAME OF GOD, AMEN

I, Edward H. R. Green, of Terrell, State of Texas, being of sound and disposing mind and memory, and considering the uncertainty of this life, do make, publish and declare this to be my last WILL and TESTAMENT, as follows: First, after my lawful debts are paid, I give, bequeath and devise to my Mother, Hetty H. R. Green, of Bellows Falls, State of Vermont, if she is living at the time of my death, all my estate, both real and personal, and, should she not be living at the time of my death, then I give, bequeath and devise all my estate, both real and personal, to my sister, Hetty Sylvia A. H. Green, of Bellows Falls, Vermont.

I hereby appoint my Mother, Hetty H. R. Green, my sister, Hetty Sylvia A. H. Green, without Bond, to be Executrices of this my last WILL and TESTAMENT; hereby revoking all former WILLS.

IN WITNESS WHEREOF, I have hereunto subscribed my name, and affixed my seal, the twenty-eighth day of March, in the year of our Lord, one thousand nine hundred eight.

EDWARD H. R. GREEN

Witnesses:

E. J. Gannon
E. M. Reardon
A. V. Lane

Subscribed by Edward H. R. Green, the Testator named in the foregoing Will, in the presence of each of us, and at the time of making such subscription the above Instrument was declared by the said Testator to be his last Will and Testament, and each of us, at the request of said Testator and in his presence and in the presence of each other, sign our names as witnesses thereto, at the end of the Will.

E. J. Gannon, residing Dallas, Texas
E. M. Reardon, residing Dallas, Texas
A. V. Lane, residing Dallas, Texas

At the time the will was offered for probate, of the witnesses only A. V. Lane was alive and appeared to testify to the making of the will and to the signatures of those who witnessed it. Not many months after Mr. Lane's appearance at Elizabethtown to testify in respect to the will he passed away.

The widow, Mabel Harlow Green, in addition to filing the protest against allowance of the will in the Surrogate's Court of Essex County also filed an application for appointment of a temporary administrator and in addition filed in Texas for papers of administration both in the local courts and federal courts and there received the authority of the court to administer the estate, but inasmuch as there were only a few pieces of land not worth more than \$650, there was no property to administer in Texas and her appointment was of no avail to her.

The contest from the beginning was in a large part a contest between the widow of Colonel Green and his sister as to whether the will should be allowed and the sister take all or the will disallowed and Colonel Green be held as domiciled in Texas and the estate administered under the laws of Texas.

The Surrogate held hearings at Port Henry, Elizabethtown and New York City receiving a great quantity of testimony and a large number of instruments in evidence and in addition appointed a special commissioner to sit in Texas and Florida and hear further evidence at those points.

In addition to the petitions, papers and instruments filed with the Surrogate of the County of Essex at Port Henry, New York, there were also briefs filed by the attorneys representing the widow, Mabel H. Green, headed by George W. Pepper of Pennsylvania and by the attorneys for the sister, Hetty Sylvia A. H. Green Wilks, headed by Harrison Tweed of New York City.

It was apparent that Massachusetts, in order to be protected would be obliged to have a New York attorney. Acting on this obligation there was selected as special attorney general, T. Ludlow Chrystie of New York City, a lawyer who stood at the top of his profession in respect to domicile matters, having been successful in the conduction of many important and law-making domicile cases.

Henry F. Long, Commissioner of Corporations and Taxation and Mr. Chrystie were in attendance at all hearings held before the Surrogate in New York, Texas

and Florida. Without objection Massachusetts was allowed to protect its rights, but upon the filing of a motion to be allowed to appear specially, New York ultimately objected and prevented Massachusetts from any right in the Surrogate's Court which petition was never acted upon. With that source of appeal taken, papers were filed to that effect with the Court of Appeals as at this time Texas moved through the Supreme Court of the United States to bring the Green Case under the jurisdiction of the United States Supreme Court.

The petition as first filed was objected to and the United States Supreme Court indicated its disapproval but suggested a way which was adopted so that ultimately the United States Supreme Court took jurisdiction.

On June 1, 1937, this Court granted the motion for the appointment of a Special Master (301 U.S. 671) and entered the following Order:

"The motion for the appointment of a Special Master, is granted and it is ordered that John S. Flannery, of Washington, D. C., be, and he is hereby appointed Special Master in this cause, with authority to summon witnesses, issue subpoenas, and to take such evidence as may be introduced and such as he may deem it necessary to call for. The Master is directed to make findings of fact and conclusions of law, and to submit the same to this Court with all convenient speed, together with his recommendations for a decree. The findings, conclusions, and recommendations of the Master shall be subject to consideration, revision, or approval by the Court. The allowances to him, the compensation paid to his stenographic and clerical assistance, and the cost of printing his report shall be charged against and be borne by the parties in such proportion as the Court may hereafter direct. If the appointment herein made of a Master is not accepted, or if the place becomes vacant during the recess of the Court, the Chief Justice shall have authority to make a new designation which shall have the same effect as if originally made by the Court herein." (57 S. Ct. Rep. 935.)

Special Master John S. Flannery reported:

"At the preliminary conference in Washington, D. C., in July, 1937, at which all of the parties to the cause were represented by counsel and the United States, though not a party, was represented by its special counsel, H. S. Middlemiss, of Washington, D. C., was appointed official reporter, the procedure was outlined and it was agreed that the hearings should commence at Dallas, Texas, October 10th, 1937, thereafter be held at such points in Texas as might be agreed upon, followed by hearings in New York, Massachusetts and Florida at such times and places as would suit the convenience of the parties, their counsel and witnesses.

"Pursuant to this arrangement, hearings were held at Dallas, Fort Worth and Terrell, Texas, in October, 1937, at which most of the Texas case was presented and some evidence given on behalf of the other parties. Adjournment was then taken to reconvene at New York, January 10, 1938, and at sessions extending through the remainder of the month further evidence was given by counsel for Texas and counsel for New York and the Commonwealth of Massachusetts presented most of their evidence in chief. Adjournment was then taken to New Bedford, Massachusetts, where, at sessions held the first part of February, Texas, New York and Massachusetts presented further evidence and some evidence was given on behalf of Florida. Because of the engagements of counsel, the hearings were suspended, to be resumed at Miami, Florida, April 10th, 1938, where the sessions were continued from day to day until all evidence was in.

"At all of the hearings, the sovereign States were represented by their Attorneys General, special and associate counsel and by their Tax Commissioners, and the United States appeared by special counsel but did not participate in the proceedings — between twenty and twenty-four counsel and officials attended the various hearings. Mrs. Green, through her counsel, took an active part in the hearings in Texas but after her settlement with Mrs. Wilks and release of all interest in her deceased husband's estate, she was dismissed from the case, without costs upon the stipulation of the parties by order entered herein January 17th, 1938 (302 U.S. 662).

Mrs. Wilks was represented throughout the proceedings by her counsel. "Counsel exhaustively prepared and ably presented their respective cases and endeavored to bring out every fact which might aid the Court and have any bearing upon the question at issue without regard to its effect upon their several contentions.

"Two sets of the typewritten transcript of the stenographic record, in eleven volumes, comprising 9,800 pages of testimony and 1,484 exhibits, fully indexed, are filed herewith.

"At the conclusion of the hearings, counsel announced that they did not insist upon any exceptions taken in the course of the proceedings to rulings of the Master, and were requested to submit to him by August 1st their respective requests for ultimate findings of fact, with supporting memoranda containing references to their local statutes and decisions. The sudden death of Attorney General Landis and the serious accident which incapacitated Special Assistant Attorney General Cole, shortly after the conclusion of the hearings, made it necessary to extend the date for the submission of requests for findings to September 1st.

"Two printed copies of such requests for findings, with supporting memoranda, are herewith filed. They have been very helpful to the Master and carefully considered by him. In so far as the findings requested were supported by a fair preponderance of the whole evidence, they have been adopted; many have been rejected because they contained argumentative or evidentiary matter and some because they were partial and incomplete.

"During the progress of the hearings at Terrell, Texas, New Bedford, Massachusetts, and Miami, Florida, the Master and counsel viewed the buildings in which Green had his bachelor quarters and maintained a room at Terrell; the Round Hills Estate at South Dartmouth, Massachusetts, and his residence at 46 Star Island, Miami Beach, Florida. The latter properties were placed in the condition in which they were last occupied by Colonel Green and photographic reproductions of some of the exhibits illustrating the character of the residences in Massachusetts and Florida are attached hereto for the convenience of the Court."

The Master was appointed to hear the facts largely on the proof that if Massachusetts, New York, Texas and Florida each contended Colonel Green to be domiciled in its state, the combined inheritance taxes with those of the Federal Government would completely absorb the entire estate and that this being so the United States Supreme Court could take jurisdiction not on the ground that there was controversy between the states, but rather that there was a duty owed to the estate not to have it completely dissipated by duplicate taxation.

The Master was appointed in the person of John Spaulding Flannery, Special Master, who sat and heard a large volume of evidence which had already been placed before the Surrogate in New York for Texas, Florida, New York and Massachusetts. His report was made to the Supreme Judicial Court in the case entitled:

Supreme Court of the United States

October Term, 1938

No. 11, Original

State of Texas, Complainant,

vs.

State of Florida *et al.*, Defendants

This is in two volumes, the first volume containing 69 pages with pictures reciting the pleadings, the issue and the facts as developed at the hearing respecting Colonel Green with conclusions and recommendations for a decree which is given here in its entirety.

In the light of these conclusions, I think the body of the decree may be substantially as follows:

Upon consideration of the pleadings and evidence in the above entitled cause, the Report of the Special Master and the findings submitted therewith, and after argument by counsel, it is this — day of —, 1938, Adjudged, Ordered and Decreed that said findings be accepted and that at the time of his death June 8th, 1936, Edward Howland Robinson Green, in fact and in law, had his domicile within the Commonwealth of Massa-

chusetts.

I think it would be appropriate to reserve jurisdiction of the cause for such further orders as may be necessary to carry the decree into effect and also make an equitable allocation of the taxable costs among the parties to the cause.

Respectfully submitted,

John S. Flannery,
Special Master

The evidence completely indexed and identified was submitted by the Special Master in Volume 2 containing 450 pages accompanying Volume 1 as filed with the Supreme Court. All parties of interest filed briefs with the Supreme Court of the United States, the States of Massachusetts, New York, Texas and Florida and the estate of Colonel Green. The decision of the Supreme Court of the United States is found at 306 U.S. 398 as decided March 13, 1939 although the decree was entered on May 15, 1939 recorded at 307 U.S. 612.

During the progress of the hearings before the Special Master there were efforts to satisfy the contestants as to the rights of the sister and the widow. Under date of November 4, 1937 the Surrogate made a finding allowing the will, so that the sister became entitled to the estate of Colonel Green and in the settlement, \$500,000 was paid to Mabel H. Green, the widow, which was to be used for herself and in payment of her counsel, the ante-nuptial agreement providing \$18,000 a year income to her for life was to stand.

This was the final entry in the case in Essex County, New York, which had started with the first entry on August 1, 1936. The Surrogate never was obliged to reach the point where he was to hold which state was the domicile of Colonel Green at the time of death, but in letters to me which are quoted below, he indicates clearly that he would have found that Colonel Green died a resident of Massachusetts:

November 17th, 1938

Honorable Henry F. Long
Dept. of Corporations & Taxation
State House
Boston, Mass.

Dear Mr. Long:

I am grateful to you for Volumes I and II of Mr. Flannery's report. I will read the same with a great deal of interest.

I was gratified to learn from the newspaper accounts that Massachusetts was found by Mr. Flannery to be Mr. Green's domicile at the time of his death for the reason that had the matter been before me for determination I would have so decided.

With kindest personal regards, I am,

Sincerely yours,

(S) H. E. OWEN
County Judge

March 15th, 1939

Hon. Henry F. Long, Commissioner
of Corporations & Taxation
State House
Boston, Mass.

Dear Mr. Long:

Permit me to offer my congratulations on Massachusetts' victory in the Green case.

After the Special Master's report and findings I could see no other outcome.

With kindest personal regards, I am,

Sincerely yours,

(S) H. E. OWEN
County Judge

The briefs filed in this case before Surrogate Harry E. Owen and before Special Master John S. Flannery and before the United States Supreme Court have been pointed to as masterpieces of the presentation of a domicile case, and as such have been used as guides in many domicile cases which have followed. It is likely that the domicile case of Colonel Edward Howland Robinson Green will go down in the field of law and in the teaching of law and in tax administration as outstanding a case as has ever reached notice in the legalistic world. The \$5,283,180.57 received as settlement of an inheritance tax will probably always stand as the largest single death duty obtained by Massachusetts.

ADMINISTRATION

The Department is under the supervision and control of the Commissioner, who is assisted by two deputies, and, in addition to the general office, consists of an Income Tax Division, a Division of Corporations, a Division of Inheritance Taxes, a Division of Local Taxation, a Division of Miscellaneous Taxes, a Division of Excise Taxes, a Division of Accounts, a Division of Field Investigation and Emergency and Temporary Taxes, and numerous sections performing duties approaching that required of the established Divisions, each division being in charge of a director and each section in charge of a competent person.

There were employed, on November 30, 1939, 460 assistants in the work of the Department, which occupies in office space 16,360 square feet in the State House, 33,160 square feet at 40 Court Street, Boston, and a total area of 7,977 square feet in Pittsfield, Springfield, Worcester, Fitchburg, Cambridge, Lowell, Salem, Brockton and Fall River, to accommodate branch income tax offices. All taxes laid by the Department are collected at 40 Court Street, Boston, except such as are paid in the branch income tax offices.

COST OF ADMINISTRATION

Total Cost of Administration during Fiscal Year 1939 . . .	\$1,570,877.74
Total collections of Taxes for Fiscal Year 1939 . . .	79,019,968.74
Percentage of Expenses to Revenue collected . . .	1.98%

DUTIES

The work of the Department consists in examining and approving the agreement of association, articles of organization and by-laws of all new corporations except insurance companies and certain public-service corporations; the examination and approval of all amendments to the charters, increases and decreases of capital stock and the annual financial statements of all domestic and foreign corporations, except certain public-service corporations; the registration of all foreign corporations, except insurance companies, which desire to establish a usual place of business in this Commonwealth; the filing of copies of the deed of trust of voluntary associations with transferable shares; the levying and collection of various taxes and special assessments; the distribution of the income and certain other taxes; the supervision of the work of local assessors and tax collectors and the approval of the form of collector's, deputy collector's and treasurer's bonds; the furnishing estimates of receipts and payments to the local assessors to be used in fixing local tax rates; the auditing of county, city and town accounts and special audits, installation of the standard system of municipal accounting established by the Department, the compiling of statistics of municipal and county finances, the certification of town and district notes, assisting those interested in city and town affairs and the classification of positions in the service of the several counties, for the setting up of salary standards, and for the allocation of county employees to the classes established.

TAXATION

As the major portion of the work of the Department relates directly to taxation, a brief account of the system is here given.

The permanent taxation laws of Massachusetts are contained in the General Laws, Tercentenary Edition, subject to such additions and amendments as have been added by the General Court since January 1, 1932. The fourteen chapters of the General Laws relating to taxation are divided as follows:—

Chapter 58.—General provisions relative to taxation. Covering that part of taxation dealing with the supervision of local taxation; the State tax; the adjustment of veterans' exemption; the reimbursement for loss of taxes on land used for public institutions; the distribution of taxes; the repayment of illegal taxes; the assessment for deposits with the State Treasurer; reports; and the destruction of certain documents.

Chapter 58A.—Appellate Tax Board. Dealing with establishment of the appellate tax board, etc.; principal office, meetings, hearings; publication and sale of reports and opinions; annual report; traveling expenses, compensation clerk and employees, expenditures; jurisdiction; appeals to board, petition, abatement by appellee, answer, entry fee, etc.; "informal procedure" defined, rules and regulations, waiver of appeal; hearings; service of process, etc.; stenographic reports of proceedings; administering of oaths, witnesses, depositions; costs; reports of findings, decisions and opinions, appeals to supreme judicial court.

Chapter 59.—Assessment of local taxes. Dealing with taxation affecting each city and town, in regard to persons and property subject to taxation locally; persons and property exempt from taxation locally; payment in lieu of tax on property held for certain municipal purposes; excise tax on certain ships or vessels; where and to whom polls and property shall be assessed; duty and manner of assessing taxes; notices and lists; valuation of property; books, lists, tables and returns of assessors; collector's list and warrant; interest on taxes (no discount allowed); abatements; omitted assessments; reassessment of taxes; apportionment of taxes on real estate subsequently divided; illegal assessments; additional duties of assessors; responsibility of assessors; evasion of taxation; and neglect by assessors.

Chapter 60.—Collection of local taxes. Dealing with the collection of taxes by each city and town, by defining certain terms of the statute; showing general duties of collectors; describing the tax bill; the collection of poll taxes; the collector's books, records, accounts and vouchers; the bond of the collector; the special collector; the fees; the proceedings prior to sale, distress or arrest; the certificate of taxes and other assessments on real estate; collection by distress; collection by imprisonment; collection by suit; collection by sale or taking of land; collection of taxes subsequent to sale or taking; redemption; tax titles; sale of lands of low value held by city or town under tax titles; proceedings if tax title is deemed invalid; lien of co-tenants; miscellaneous provisions; penalties and forms.

Chapter 60A.—Excise tax on registered motor vehicles and trailers in lieu of local tax. Dealing with excise tax on registered motor vehicles and trailers, assessment and levy; collection of tax and abatement; local collectors to have certain remedies; law respecting registration of motor vehicles not affected; rules and regulations; where taxes laid and collected. Assessment and collection by Commissioner of Corporations and Taxation in certain cases.

Chapter 61.—Taxation of forest lands. Dealing with taxation of forest products and classification and taxation of forest lands. Classification; taxation; forest products tax on standing timber; withdrawal from classification; disputes, settlement by state forester; penalty

Chapter 62.—Taxation of incomes. Dealing with the taxation of incomes from certain intangibles; taxation of income from annuities, professions, employments, trade and business; exemptions; taxation of estates and fiduciaries; taxation of partnerships; income tax returns; information at the source for income taxation purposes; assessment and administration; collection of the tax; abatements; constitutionality, and penalties.

Chapter 63.—Taxation of corporations. Dealing with the taxation of banks, trust companies, etc.; taxation of savings banks and savings departments of trust companies; taxation of savings bank insurance; certain exemptions from taxation allowed co-operative banks; taxation of insurance companies; taxation of business corporations; relative to domestic corporations; foreign corporations; assessment and collection of the tax, and its constitutionality; the taxation of corporate franchises; excise on corporations interested in ships and vessels; collection of the tax; miscellaneous provisions and penalties and their enforcement.

Chapter 64.—Taxation of stock transfers. Dealing with an excise on transfers of shares of stock; the preparation and sale of stamps; rules and regulations; collection; recovery by suit; and miscellaneous provisions.

Chapter 64A.—Taxation of sales of gasoline and certain other motor vehicle fuel. Dealing with definitions; licenses; records of sales, etc.; monthly returns and payment of excise; determination of excise upon failure to file return, etc.; penalty; reimbursement of excise, sale free from excise regulated; application of chapter to foreign and interstate commerce; purchaser to bear tax, sales separate from tax forbidden, penalty; recovery of excise, penalties, etc., suspension of distributors' licenses; general penalty; restraining collection of excise on sales exempted by federal law; all receipts credited to the Highway Fund.

Chapter 65.—Taxation of legacies and successions. Dealing with the taxation of property passing by will or by laws regulating intestate succession, or by deed, grant or gift; indicating subjects and rates of taxation; payment of tax; value of property for taxation; special provisions for payment of taxes on future interests; provisions affecting administration of estates; valuation and appraisal, assessment of tax; proceedings to determine and collect taxes; and general provisions relating to this kind of an excise.

Chapter 65A.—Taxation of transfers of certain estates. Dealing with taxation of transfers of certain estates; tax when payable; tax when credited against tax upon certain future interests; certain laws applicable to repayment, collection, etc.; reimbursement, etc., to certain persons paying tax; effect of change in federal revenue act; effect of repeal, etc.

Chapter 138, Section 21.—Beverages excise. Dealing with excise for privilege of manufacturing and selling, or importing and selling, alcoholic beverages and alcohol.

Chapter 172A, Section 13.—Banking companies (Morris Plan) are made taxable under the provisions of G.L. Chapter 63, sections 2-7.

Important temporary taxation laws are found in the Acts of 1939, Chapter 434, an act imposing a temporary additional excise with respect to the sale of alcoholic beverages and alcohol and Chapter 454, an act providing for a temporary cigarette tax, temporary surtaxes and a temporary increase in the inheritance tax.

LEVIES

The 4,450,514 (estimated) inhabitants of Massachusetts annually contribute in direct taxes to the support of the government of the United States, of the Commonwealth, of its 14 counties, and of its 312 towns and 39 cities, and in addition special taxes are levied for the support of districts called fire, water, light and improvement districts, which are established in certain communities and paid for by the residents of those communities benefited thereby. The largest is the Metropolitan District, which includes Boston and certain near-by cities and towns, and there are about 60 smaller districts in other parts of the State. The district tax is levied and collected in the same manner and at the same time as other local taxes, except that the metropolitan district taxes are levied and collected by the Commonwealth. Other special taxes are assessed against and through the local governments in certain sections of the Commonwealth to cover deficits in the operation of street cars, elevated trains and subways.

EXPENDITURES

The large portion of the cost of maintaining the local city and town governments is for the support of the public schools, public welfare, as well as Old Age Assistance and aid to dependent children, the building and repairing of roads and bridges, the establishment and maintenance of police, fire, water, light and sewerage departments; and the smaller portion is for the maintenance of a large number of minor municipal activities. The larger portion of the cost of maintaining the government of the counties is for the maintenance of the county courts, the building and maintenance of county courthouses, registries of deeds and probate, jails, houses of correction, county roads and bridges; and the smaller portion for various minor county activities. The larger portion of the cost of maintaining the State government is for the building and maintenance of institutions for the retention and care

of those suffering from mental diseases, the feeble-minded, the indigent, the drug addicts, the felons and the misdemeanants, and sufferers from tuberculosis; the building and maintenance of roads and bridges; the development of harbors and public lands and their maintenance; the diffusion of education; the building and maintenance of normal and trade schools; the maintenance of a State militia and State police force; the care and protection of industrial workers; the care and protection of the public health, the supervision of public service activities, the maintenance of the judiciary and the expenses of the General Court. The smaller portion is for many other State-wide activities.

That portion of the expense of maintaining the government of the Commonwealth which is not met by revenue or taxes levied by the State and kept entirely for its own use is assessed upon the cities and towns on a basis of valuation, measured by their ability to pay, falling as a direct tax upon the real estate and tangible personal property locally situated.

The cities and towns, for the purpose of meeting their regular expenses and for obligations incurred by issuing loans for permanent improvements, use the revenue they obtain from minor sources, such as fees and fines, and the revenue they receive from the Commonwealth for taxes assessed and collected on business corporations, incomes and certain public-service corporations; and for the major portion levy an assessment through an elected or appointed board of assessors, usually three in number, upon all the real estate and tangible personal property locally situated, except registered motor vehicles and trailers, merchandise owned by a foreign or domestic corporation, and machinery owned by a domestic or foreign manufacturing corporation. Machinery of non-manufacturing corporations used in the conduct of the business as well as their real estate and registered motor vehicles and trailers are taxed locally. A local excise is assessed upon registered motor vehicles and trailers, if kept in any particular municipality in the Commonwealth, for the privilege of registration at the rate of taxation used for corporate franchises by the State with the provision for a minimum tax of two dollars, but if not customarily kept in the Commonwealth the tax is assessed and collected by the State. Property being held for literary, temperance, benevolent, charitable or scientific purposes is expressly exempted from taxation. Forest lands are taxed by special provision of law to encourage forestation. Ships and vessels engaged in interstate or foreign carrying trade or engaged exclusively in fishing, and documented and carrying "papers" of the United States (provided certain tax returns are made) are taxed on a different basis from other tangible property.

RAISING OF REVENUE

Boards of assessors have nothing to do with the appropriation of money other than as good citizens, but, having taken oath that they "will neither overvalue nor undervalue any property subject to taxation," are charged with the duty of determining as of January first of each year the value of all the real estate and tangible personal property subject to taxation and situated in their city or town.

The proper town or city officers having furnished to the assessors the amount appropriated, together with a statement of the provisions, if any, made for meeting any portion of it, the assessors, by adding the State and county taxes as estimated in advance by the commissioner and any other sum required by law to be raised by taxation, determine the total amount that must be provided for; and, by deducting from this amount the receipts as estimated by the commissioner from the income, corporation taxes and reimbursement for state owned land and also the amount to be raised on polls and estimated receipts, as more fully specified by Chapters 59 and 60A, determine the amount to be assessed on the real estate and the tangible personal property. The tax rate per \$1,000 of value is determined by dividing the amount to be raised on property by the value of such property.

When the property owner of a city or town pays the tax bill rendered by the tax collector of his city or town, he pays a direct tax for city or town, State and county expenses, but inasmuch as the receipts from the State including income tax partially take care of the State and county levies, his tax bill very nearly represents a direct tax for purely local needs.

Under authority of an annual act of the Legislature, counties, except Nantucket and Suffolk, are authorized to levy a direct tax upon each city or town within the

county for such sums as the county requires for its expenses, and, like the city and town, the county derives revenue from miscellaneous sources such as fines and fees which are applied toward meeting expenses, as previously indicated, before a tax is levied.

The Commonwealth derives revenue from taxes, rentals, sales, refunds, interest, gifts and grants, fines and fees of miscellaneous character. The motor vehicle registration fees are a substantial contribution to the revenue of the Commonwealth, which is restricted for highway purposes. Registered motor vehicles and trailers are locally taxed at the rate of taxation of corporate franchises by the state, and the tax received is used for general purposes, except in the case of registered motor vehicles and trailers which are not customarily kept in any particular municipality. The taxes on these are assessed by the state and retained for the general revenue of the Commonwealth. The alcoholic beverages fees for licensing dealers in alcoholic beverages and tax on beverages is restricted so far as needed to old age assistance and the proceeds of the cigarette tax are credited on the books of the Commonwealth to the Welfare Reimbursement Fund. Almost all the other sources of revenue are available for the general purposes of the Commonwealth.

Under the Massachusetts law all receipts must be paid into the treasury and direct appropriations made in specific sums for governmental activities.

FEDERAL PROJECT

A federal project, in connection with other work, has been sponsored by the Commissioner, which made a graphic study of tax exempt property in relation to assessable values.

REVENUE OF THE COMMONWEALTH.

	1936			1937		
	Commis- sioner's Estimate	Budget Estimate	Collections	Commis- sioner's Estimate	Budget Estimate	Collections
Insurance Tax	\$4,150,000	\$4,150,000	\$4,261,430.90	\$4,242,000	\$4,500,000	\$4,401,143.59
Business Corp. Tax	1,375,000	1,425,000	1,290,301.20*	1,290,383	1,290,383	1,801,258.38*
Savings Bank Tax	2,050,000	2,100,000	1,859,194.41	1,850,000	1,850,000	1,638,129.11
National Bank and Trust Company Tax	600,000	700,000	514,824.77	600,000	600,000	728,317.17
Estimated Increase at End of Session	—	760,000	—	—	—	—
Public Service Corporation Tax	2,750,000	3,000,000	3,699,357.80*	2,450,000	3,359,617	4,558,207.49*
Stock Transfer Tax	250,000	300,000	377,002.60	300,000	400,000	396,595.38
Motor Vehicle Excise	—	—	—	2,000	2,000	48,891.40
Inheritance Tax	4,500,000	5,300,000	5,540,734.27*	5,000,000	6,000,000	6,845,592.59*
Estate Tax	800,000	700,000	355,825.23	250,000		273,942.93
Gasoline Tax	17,500,000	18,400,000	18,385,367.92	19,000,000	19,000,000	19,818,429.59
Excise on Alcoholic Bev- erages	3,200,000	5,000,000	4,120,227.59	4,250,000	5,250,000	4,741,040.57
Telephone Tax	**	**	**	**	**	**
Miscellaneous	40,000	40,000	41,880.83	40,000	40,000	36,739.61
Chap. 480, Acts of 1935* . .	150,000	—	383,967.63*	200,000	400,000	77,227.85*
Chap. 397, Acts of 1936* . .	—	—	3,023,960.37*			586,180.49*
Chap. 422, Acts of 1937 . .	—	—	—	—	3,300,000	3,821,205.87*
	\$37,365,000	\$41,875,000	\$43,854,075.52	\$39,474,383	\$45,992,000	\$49,772,902.02

	1938			1939		
	Commis- sioner's Estimate	Budget Estimate	Collections	Commis- sioner's Estimate	Budget Estimate	Collections
Insurance Tax	\$4,450,000	\$4,450,000	\$4,598,955.76	\$4,700,000	\$4,700,000	\$4,548,505.91
Business Corp. Tax	1,800,000	1,800,000	1,911,988.71*	1,800,000	1,800,000	1,801,258.38†
Savings Bank Tax	1,525,000	1,500,000	1,348,971.09	1,400,000	1,400,000	1,181,020.18
National Bank and Trust Company Tax	800,000	800,000	757,109.54	800,000	780,000	606,798.92
Estimated Increase at End of Session	—	—	—	—	—	—
Public Service Corporation Tax	4,000,000	4,300,000	2,927,812.50*	3,800,000	3,800,000	2,698,188.21†
Stock Transfer Tax	350,000	350,000	222,296.84	250,000	250,000	267,573.64
Motor Vehicle Excise	60,000	60,000	36,089.41	40,000	40,000	28,901.69
Inheritance Tax	6,000,000	6,900,000	6,906,911.86*	6,000,000	6,500,000	5,947,294.41†
Estate Tax	225,000		237,956.74	200,000	400,000	361,348.69
Gasoline Tax	19,500,000	20,000,000	21,594,733.33	19,500,000	20,000,000	20,455,061.04
Excise on Alcoholic Bev- erages	4,600,000	4,600,000	4,385,294.59	4,300,000	5,300,000	5,344,526.11
Telephone Tax	**	**	**	**	**	**
Miscellaneous	40,000	40,000	33,475.67	40,000	40,000	33,476.68
Cigarette Tax	—	—	—	—	1,500,000	1,208,863.16
Chap. 480, Acts of 1935* . .	650,000	4,500,000	9,414.23*	800,000	6,000,000	2,765.86*
Chap. 397, Acts of 1936* . .			83,788.34*			8,902.48*
Chap. 422, Acts of 1937* . .			559,805.45*			121,679.36*
Chap. 502, Acts of 1938* . .			3,455,690.45*			747,749.77*
Chap. 454, Acts of 1939† . .	—	—	—	—	—	4,101,228.28†
Green Estate	—	—	—	—	—	4,000,000.00
	\$44,000,000	\$49,300,000	\$49,070,294.51	\$43,630,000	\$52,510,000	\$53,465,142.77

* 10% additional tax included in total.

** Included in Public Service Corporation tax.

† 15% additional tax included in total.

EXCISES

The Commonwealth annually assesses and collects an excise tax upon foreign, foreign manufacturing, domestic business and domestic manufacturing corporations, which is in part distributed to cities and towns and in part retained by the Commonwealth for its general purposes as determined by statute. The present tax law became effective January 1, 1920 (subject to amendments), and the excise is determined by two measures: one, a $2\frac{1}{2}$ per cent tax upon such portion of net income of the corporation as is derived from carrying on business within the Commonwealth; and the other by a tax at \$5 per \$1,000 on the value of the corporate excess or \$5 per \$1,000 on the value of tangible property not locally taxable, whichever is higher. Corporate excess, in the case of a domestic business corporation, is the fair value of its capital stock less (a) the equity in real estate locally assessable and machinery, and motor vehicles subject to local taxation in Massachusetts, (b) certain classes of securities, (c) equity in tangible property located without the Commonwealth, and (d) a proportionate part of cash, accounts and bills receivable, in case the corporation carries on business outside the Commonwealth. In addition to a $\frac{1}{20}$ of 1 per cent minimum tax based on share value, there is also provision for a minimum tax of $\frac{1}{20}$ of 1 per cent on the gross receipts of those corporations dealing in tangible property. Domestic business corporations engaged exclusively in buying, selling, dealing in, or holding securities on their own behalf and not as brokers are taxed under special provisions. In the case of a foreign business corporation the tax is based upon similar general principles, although the method of apportionment is somewhat different.

In normal times the yield from the income measure is slightly less than from corporate excess while in time of depression it is very much less. The tax has yielded an average of approximately \$12,000,000 annually since the present law became effective.

A franchise tax is assessed upon all other corporations organized for business or profit (except insurance companies, savings banks, national banks, trust companies, and certain banking companies which are otherwise taxed) at a rate per \$1,000 of value, called the State tax rate, arrived at by using the total valuation of the real estate and tangible personal property locally taxed in the State and dividing it into the total amount raised by taxation by all the cities and towns within the State. For the year ending November 30, 1939, this rate was \$35.90 per \$1,000, and the franchise tax was levied upon the corporate excess of railroads, street railways, telephone and telegraph companies, water companies, gas and electric companies, power and miscellaneous companies. This tax is distributed to the cities and towns or retained by the Commonwealth in the following manner, as provided by statute.

The tax paid by gas, electric light and water companies, after retaining for the Commonwealth the tax on shares owned by non-residents, is distributed to cities and towns where the corporation operates in the proportion of tangible property in each.

The franchise tax of all other public service corporations is retained by the Commonwealth.

The Acts of 1939, Chapter 454, Section 19 provided in 1939 for an additional tax of fifteen per cent of the taxes assessed on foreign, foreign manufacturing, domestic business, domestic manufacturing and public service corporations and in 1940 for a similar tax of ten per cent. The proceeds in 1939 were to be credited to the Welfare Reimbursement Fund of the Commonwealth and in 1940 to the General Fund of the Commonwealth.

The Commonwealth assesses and collects an excise tax on motor vehicles and trailers registered in Massachusetts but not customarily kept in any particular municipality within Massachusetts.

NATIONAL BANKS—TRUST COMPANIES—BANKING COMPANIES

National banks and trust companies are taxed locally upon real estate. The Commonwealth levies annually an excise tax measured by net income as defined in General Laws, Chapter 63, Section 1. The maximum rate is 6 per cent. Banking companies conducting business of loaning money on the so-called Morris Plan are taxable in the same manner as national banks and trust companies. The present yield of the national bank and trust company tax is approximately \$500,000 annually and of the tax on banking companies approximately \$2,500 annually.

SAVINGS INSTITUTIONS

The Commonwealth levies an excise tax upon deposits in savings banks and upon deposits in the savings departments of trust companies, the annual rate being one-half of 1 per cent, payable semi-annually, and the entire tax is retained for the general purposes of the Commonwealth. Certain investments are deductible from the deposits before assessment. The average annual yield is over \$1,100,000.

INSURANCE COMPANIES

The Commonwealth levies an excise upon domestic and foreign life insurance companies on the net value of Massachusetts policies, or reserve, at the rate of one-fourth of 1 per cent. All other classes of insurance companies are taxable on the basis of premium income at the rate of 1 per cent in the case of domestic, and 2 per cent in the case of foreign companies. Under retaliatory provisions, which at present necessitate examination of the insurance tax laws of 35 other States, the tax paid by a foreign insurance company must not be less in amount than would be imposed by the laws of its parent state or country upon a like Massachusetts company if doing business to the same extent in such state or country. Savings and insurance banks and the General Insurance Guaranty Fund of Massachusetts are taxed on all funds held as part of the insurance reserve or surplus at the rate of one-half of 1 per cent less certain deductions. The entire tax is retained for the general purposes of the Commonwealth. The annual yield is approximately \$4,500,000.

A change in the basis of the taxation of savings and insurance banks was made by Acts of 1939, Chapter 447. In 1940 and thereafter savings and insurance banks will be taxed upon the same basis as all life insurance companies, that is, upon Massachusetts reserve. The revenue will be somewhat increased by this measure.

STOCK TRANSFER

An excise is levied upon the transfer, sale or delivery of shares in foreign or domestic corporations and voluntary associations at a rate of 2 cents on each \$100 of the par value, and 2 cents a share on shares having no par value. This tax is evidenced by stamps, and the entire revenue is retained for the general purposes of the Commonwealth. The average annual yield is approximately \$300,000.

INHERITANCES

The State levies an excise upon legacies and successions and upon gifts which take effect at the death of the donor or were given in contemplation of his death. The rate of tax in these cases varies from 1 to 12 per cent (a temporary increase to 15 per cent was established by the Acts of 1939, Chapter 454, Section 22, effective September 1, 1939 to June 30, 1941 inclusive, and depends upon the relationship of the parties and the amount of property involved. Liberal exemptions are provided. In the case of property so passing to members of the immediate family of the deceased, no tax is imposed unless the individual beneficiary receives more than \$10,000. The exemption of more remote relatives and strangers is \$1,000 each. There is also an Estate Tax in Massachusetts which becomes effective for the purpose of taxing the difference between the estate, legacy, succession and inheritance taxes paid to the several states of the United States and 80 per cent of the Federal Estate Tax. (Acts of 1926.) This tax applies only to large estates. The proceeds of the inheritance and estate taxes are all retained by the Commonwealth for its general purposes except as follows: the Acts of 1939, Chapter 454, Section 20 provided in 1939 for an additional tax of fifteen per cent of all taxes imposed with respect to property or interests therein passing or accruing upon the death of persons dying in the calendar year 1939, the taxes collected being paid to the Welfare Reimbursement Fund of the Commonwealth and provided in 1940 for a similar additional tax of ten per cent of all taxes imposed with respect to property or interests therein passing or accruing upon the death of persons dying in the calendar year 1940, the taxes collected being paid into the General Fund of the Commonwealth. The annual yield varies from \$6,000,000 to \$14,000,000.

INCOME TAX

The Income Tax Law replaces the general property tax laws formerly in force on intangible personal property and incomes, and provides for the taxation by the Commonwealth of the income from business, investments and profits, classified by the sources of the income. It is not a general income tax law, but rather a series of special income tax laws. In order that double taxation shall be avoided, income

from certain sources is exempt from taxation, e.g., from rentals of real estate, dividends on shares in Massachusetts corporations [not exempt on income received in 1933-1941 inclusive], deposits in Massachusetts savings banks and savings departments of trust companies, interest from mortgages secured exclusively by real estate taxed in Massachusetts, and the like. The law contemplates the taxation of individuals, partnerships and fiduciaries, but does not include the taxation of corporations. The tax is laid on various taxable classes at $1\frac{1}{2}$, 3 and 6 per cent. A large part of the total tax is received from the 6 per cent class which is a tax on dividends and interest received. The proceeds, after a deduction for actual expenses of assessment and collection, and the sum retained under the provisions of Chapter 357 of the Acts of 1933, are distributed to the cities and towns, for the purposes of reducing the tax on real estate and tangible personal property except as follows: the Acts of 1939, Chapter 454, Section 19 provided in 1939 for an additional tax of fifteen per cent of the income tax to be paid to the Welfare Reimbursement Fund of the Commonwealth and in 1940 for an additional tax of ten per cent of the income tax to be paid into the General Fund of the Commonwealth. The average yield is approximately \$19,000,000.

ALCOHOLIC BEVERAGES EXCISE

Effective from December 5, 1933

General Laws, Chapter 138

Most recently Amended by Acts of 1939, Chapter 367

Every licensed manufacturer of alcoholic beverages or alcohol as hereinafter defined and every holder of a wholesaler's and importer's license for the sale thereof and every licensee under Section 76 shall, in addition to the license fees elsewhere provided in this Chapter, be liable for and pay to the Commonwealth an excise, for the privilege enjoyed by him as such manufacturer, wholesaler and importer, or licensee under Section 76, to be levied on sales of alcoholic beverages or alcohol, other than wines to be used for sacramental purposes only and other than malt beverages imported into the Commonwealth and to be levied on importations of malt beverages into the Commonwealth as follows:

For each barrel of thirty-one gallons, or fractional part of a barrel aforesaid, of malt beverages, at the rate of one dollar per barrel aforesaid;

For each wine gallon, or fractional part thereof, of wine, including vermouth, at the rate of ten cents per wine gallon;

For each wine gallon, or fractional part thereof, of all other alcoholic beverages containing twenty-four per cent or less of alcohol by volume at sixty degrees Fahrenheit, at the rate of fifteen cents per wine gallon;

For each wine gallon, or fractional part thereof, of all other alcoholic beverages containing more than twenty-four per cent but not more than fifty per cent of alcohol by volume at sixty degrees Fahrenheit, at the rate of forty cents per wine gallon;

For each proof gallon, or fractional part thereof, of all other alcoholic beverages containing more than fifty per cent of alcohol by volume at sixty degrees Fahrenheit or alcohol at the rate of forty cents per proof gallon.

All moneys received by the Alcoholic Beverages Control Commission and by the Commissioner of Corporations and Taxation are paid into the treasury of the Commonwealth and, after the expenses of the commission have been paid, used so far as necessary, for reimbursing cities and towns for assistance given by them to aged citizens. The yield from this excise for the year ending November 30, 1939, was over \$5,200,000 and from license fees over \$531,000.

ACTS OF 1939, CHAPTER 434

AN ACT IMPOSING A TEMPORARY ADDITIONAL EXCISE WITH RESPECT TO THE SALE OF ALCOHOLIC BEVERAGES AND ALCOHOL.

Whereas, The deferred operation of this act would tend to defeat its purpose, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Be it enacted, etc., as follows:

SECTION 1. There is hereby imposed an additional excise on the sale of alcoholic beverages and of alcohol during the period from September first, nineteen hundred and thirty-nine, to August thirty-first, nineteen hundred and forty-one, inclusive, as follows:

For each wine gallon, or fractional part thereof, of champagne and all other

sparkling wines, at the rate of thirty cents per wine gallon;

For each wine gallon, or fractional part thereof, of all alcoholic beverages containing more than twenty-four per cent but not more than fifty per cent of alcohol by volume at sixty degrees Fahrenheit, at the rate of fifty-five cents per wine gallon;

For each proof gallon, or fractional part thereof, of all other alcoholic beverages containing more than fifty per cent of alcohol by volume at sixty degrees Fahrenheit or alcohol, at the rate of fifty-five cents per proof gallon.

Said additional excise shall be levied and collected as provided in Section twenty-one of Chapter one hundred and thirty-eight of the General Laws, as amended, and the pertinent provisions of said section shall apply to said additional excise to the same extent as to the normal excise levied thereunder.

SECTION 2. Every person who at the commencement of business on September first, nineteen hundred and thirty-nine, has on hand for sale at the premises covered by a license issued to such person under any provision of said Chapter one hundred and thirty-eight, or at any other premises, any alcoholic beverages or alcohol of the classes affected by Section one of this act in excess of four hundred gallons with respect to which an excise has not been paid or is not payable under said Section one shall make and file with the commissioner of corporations and taxation a complete inventory thereof within twenty days thereafter, and shall pay to said commissioner at the time of filing such inventory an excise with respect to such excess computed at the rates imposed by said Section one. All provisions of Section twenty-one of Chapter one hundred and thirty-eight of the General Laws, as amended, relative to the collection, verification and administration of taxes applicable to licensees under said Chapter one hundred and thirty-eight shall in so far as pertinent be applicable to the excise herein imposed.

SECTION 3. All receipts under this act shall be credited to the General Fund of the Commonwealth and shall not be subject to Section twenty-seven of Chapter one hundred and thirty-eight of the General Laws, as amended.

SECTION 4. The words "alcoholic beverages," as used in this Act, shall mean alcoholic beverages as defined in Section One of Chapter one hundred and thirty-eight of the General Laws. The word "alcohol," as used in this Act, shall mean alcohol subject to any provision of said Chapter one hundred and thirty-eight, but shall not include alcohol sold for scientific, chemical, mechanical, manufacturing, industrial, culinary, pharmaceutical or medical purposes in containers greater in capacity than one wine gallon.

Approved August 9, 1939.

GASOLINE EXCISE

An excise is levied by the state for the privilege of using the highways and is measured by gasoline or other fuels used in combustion type engines. The tax is paid by distributors licensed by the commissioner to manufacture, compound or import fuel. The rate, which is two cents on each gallon of fuel sold, has been increased to three cents, in effect through April 30, 1943. The receipts from this excise including penalties or forfeitures, interest, costs of suit and fines are credited to the Highway Fund. In the year ending November 30, 1939 there was paid to cities and towns from the Highway Fund \$9,600,000 to be expended by them for local highway purposes. At present the yield from this excise is upward of \$20,000,000 per annum.

CIGARETTE EXCISE

An excise is levied by the state of one mill for each cigarette sold by a distributor in the Commonwealth. The proceeds are credited to the Welfare Reimbursement Fund of the Commonwealth, such law being effective from September 1, 1939 to June 30, 1941, inclusive.

EMERGENCY FINANCE

Chapter 49 of the Acts of 1933 establishing the Emergency Finance Board has been further amended by Chapter 288 of the Acts of 1939, extending the limit of time during which cities and towns may borrow from the Commonwealth, on the basis of the amount of tax titles which they have acquired, to July 1, 1941, and

extending the limit of the date of maturity of such loans to July 1, 1942.

The Commonwealth is authorized to borrow amounts necessary to provide funds for loans to municipalities under this Act, but the amount outstanding at any one time may not exceed \$25,000,000. Such loans must be payable not later than November 30, 1945.

TAX TITLE LOANS

Municipalities in Massachusetts borrowed from the Commonwealth in the years 1933 to 1939, inclusive, the following amounts:

Fiscal year ending December 31, 1933	\$6,452,080.00
Fiscal year ending December 31, 1934	9,530,104.16
Fiscal year ending December 31, 1935	9,778,525.80
Fiscal year ending December 31, 1936	12,413,850.00
Fiscal year ending December 31, 1937	8,474,669.82
Fiscal year ending December 31, 1938	9,188,744.20
Fiscal year ending December 31, 1939	6,907,350.00
	<hr/>
	\$62,745,323.98

The amounts borrowed by cities and towns on the basis of tax titles during the year ending December 31, 1939 were as follows:

Abington	\$17,000	MALDEN	\$110,000
Arlington	26,100	MARLBOROUGH	50,000
Auburn	10,000	Mashpee	1,000
Barre	1,500	MEDFORD	58,000
BEVERLY	30,000	MELROSE	24,500
BOSTON	3,500,000	Merrimac	9,000
Braintree	50,000	Norwood	20,000
Burlington	15,000	PEABODY	21,000
CHELSEA	300,000	QUINCY	215,000
CHICOPEE	164,000	Randolph	15,000
Easthampton	5,000	REVERE	300,000
EVERETT	70,000	Saugus	100,000
Fairhaven	10,000	SOMERVILLE	152,400
FALL RIVER	150,000	SPRINGFIELD	238,000
FITCHBURG	20,000	Stoneham	3,500
Franklin	500	TAUNTON	47,000
GLOUCESTER	35,000	Townsend	2,500
Hanson	9,000	WALTHAM	109,000
Holyoke	125,000	WESTFIELD	7,000
Ipswich	22,000	Wilmington	11,350
LAWRENCE	40,000	Winchendon	5,000
Leicester	5,000	Winthrop	35,000
LEOMINSTER	42,000	WOBURN	28,000
LOWELL	260,000	WORCESTER	53,000
LYNN	385,000		<hr/>
			\$6,907,350

The total amount of tax title loans outstanding on December 31, 1939, was \$14,747,940.

MUNICIPAL RELIEF LOANS

Under the provisions of Chapter 307 of the Acts of 1933, Chapter 335 of the Acts of 1934, Chapter 188 of the Acts of 1935, Chapter 80 of the Acts of 1936, Chapter 107 of the Acts of 1937, Chapter 58 of the Acts of 1938 and Chapter 72 of the Acts of 1939, Municipal Relief loans have been issued with the approval of the Emergency Finance Board by the cities, towns and one district in the following amounts:

Fiscal year ending December 31, 1933	\$12,212,053.23
Fiscal year ending December 31, 1934	1,533,500.00
Fiscal year ending December 31, 1935	14,159,720.00
Fiscal year ending December 31, 1936	13,702,345.27
Fiscal year ending December 31, 1937	11,657,200.00
Fiscal year ending December 31, 1938	15,886,150.00
Fiscal year ending December 31, 1939	14,078,150.00

\$83,229,118.50

The amounts issued from 1933 to 1938, inclusive, the amounts issued in 1939, and the amounts outstanding on account of these loans on December 31, 1939, are shown in the following table:

	<i>Borrowed 1933-1938</i>	<i>Borrowed in 1939</i>	<i>Outstanding Dec. 31, 1939</i>
Abington	\$37,900.00	\$28,000.00	\$53,000.00
Acushnet	24,000.00	—	12,600.00
Adams	294,000.00	38,000.00	116,500.00
Agawam	55,000.00	—	14,000.00
Amesbury	12,000.00	—	6,000.00
Athol	51,000.00	—	9,000.00
ATTLEBORO	225,000.00	—	58,000.00
Auburn	25,000.00	—	—
Avon	10,000.00	—	2,000.00
Becket	4,000.00	—	1,000.00
Bellingham	21,800.00	4,800.00	12,600.00
Berkley	2,500.00	—	—
Berlin	2,500.00	—	—
BEVERLY	480,000.00	120,000.00	441,000.00
Blackstone	51,920.00	11,000.00	28,820.00
BOSTON	24,132,000.00	4,905,000.00	19,947,000.00
Brimfield	950.00	—	—
BROCKTON	607,000.00	309,000.00	818,000.00
Burlington	10,000.00	—	8,000.00
CAMBRIDGE	1,700,000.00	536,000.00	1,366,000.00
Canton	73,500.00	22,600.00	56,100.00
Charlton	12,400.00	—	3,500.00
CHELSEA	820,000.00	60,000.00	675,000.00
Cheshire	12,000.00	—	2,500.00
CHICOPEE	1,024,000.00	190,000.00	627,000.00
Clarksburg	5,500.00	—	2,000.00
Clinton	251,000.00	10,000.00	74,000.00
Dalton	20,000.00	14,500.00	18,500.00
Dedham	20,000.00	—	—
Dracut	19,000.00	—	17,000.00
Dudley	14,000.00	—	6,500.00
East Bridgewater	30,000.00	—	9,500.00
Easthampton	146,000.00	—	73,000.00
EVERETT	637,000.00	250,000.00	589,000.00
Fairhaven	112,000.00	—	54,000.00
FALL RIVER	2,475,000.00	445,000.00	1,953,000.00
FITCHBURG	871,000.00	—	537,000.00
Frammingham	270,500.00	110,000.00	282,000.00
Franklin	32,000.00	14,000.00	32,000.00
Georgetown	8,500.00	—	2,000.00
Gill	3,500.00	—	—
GLOUCESTER	315,000.00	125,000.00	364,000.00
Grafton	27,000.00	—	13,000.00
Great Barrington	30,000.00	10,000.00	18,000.00
Greenfield	15,000.00	—	—
Hanover	12,500.00	—	10,000.00
Hardwick	37,750.00	—	9,000.00
Harwich	7,200.00	—	—
HAVERHILL	1,200,000.00	200,000.00	834,000.00
Hinsdale	5,000.00	—	—
HOLYOKE	125,000.00	100,000.00	170,000.00
Hopkinton	9,000.00	7,500.00	7,500.00
Hudson	12,500.00	—	10,000.00
Huntington	6,000.00	—	—
Ipswich	25,000.00	14,850.00	19,850.00
LAWRENCE	464,000.00	150,000.00	521,000.00
Lee	29,100.00	—	6,900.00
Leicester	58,700.00	—	25,900.00
LEOMINSTER	260,000.00	40,000.00	223,000.00
Lexington	13,000.00	—	—
LOWELL	2,459,000.00	495,000.00	1,955,000.00
Ludlow	30,000.00	—	24,000.00
LYNN	790,000.00	250,000.00	582,000.00
MALDEN	860,000.00	234,000.00	747,000.00
MARLBOROUGH	324,000.00	72,000.00	259,000.00
Maynard	11,200.00	—	—
MEDFORD	1,439,000.00	400,000.00	1,361,000.00
Medway	14,400.00	—	2,000.00
MELROSE	16,500.00	—	—
Merrimac	21,000.00	—	2,000.00

	<i>Borrowed 1933-1938</i>	<i>Borrowed in 1939</i>	<i>Outstanding Dec. 31, 1939</i>
Methuen	\$369,000.00	\$72,000.00	\$217,000.00
Middleborough	21,000.00	—	—
Milford	176,000.00	—	64,000.00
Millbury	27,800.00	23,200.00	47,000.00
Monson	23,000.00	—	16,000.00
Montague	32,500.00	—	28,500.00
Natick	41,000.00	—	6,800.00
NEW BEDFORD	3,202,000.00	502,000.00	2,267,000.00
Newbury	8,500.00	—	2,500.00
NEWBURYPORT	338,000.00	63,500.00	214,500.00
NEWTON	150,000.00	—	135,000.00
Norfolk	1,500.00	—	—
NORTH ADAMS	347,000.00	60,000.00	203,000.00
Northbridge	12,000.00	—	9,000.00
North Brookfield	3,600.00	—	—
North Reading	19,500.00	—	10,500.00
Norwood	99,000.00	23,500.00	63,500.00
Orange	28,000.00	—	19,000.00
Oxford	29,000.00	—	12,000.00
Palmer	27,000.00	—	24,000.00
PEABODY	481,500.00	80,000.00	392,000.00
Phillipston	3,300.00	—	400,000.00
PITTSFIELD	907,000.00	210,000.00	500,000.00
Princeton	1,000.00	—	500,000.00
QUINCY	780,000.00	250,000.00	640,000.00
Randolph	53,000.00	32,000.00	71,000.00
Reading	120,000.00	32,000.00	85,000.00
Rehoboth	12,000.00	—	10,000.00
REVERE	865,000.00	150,000.00	558,000.00
Rockland	34,800.00	—	30,000.00
Rockport	9,000.00	—	8,000.00
Royalston	3,000.00	—	—
Russell	27,000.00	—	20,600.00
SALEM	535,000.00	140,000.00	389,000.00
Salisbury	18,000.00	14,000.00	26,000.00
Sandwich	4,000.00	—	—
Saugus	140,000.00	—	47,000.00
Seekonk	1,500.00	—	—
Shrewsbury	50,000.00	—	—
SOMERVILLE	2,425,400.00	587,000.00	2,088,000.00
Southbridge	10,000.00	—	—
Spencer	15,000.00	—	10,000.00
SPRINGFIELD	4,290,000.00	560,000.00	2,580,000.00
Stockbridge	—	3,200.00	3,200.00
Stoneham	30,000.00	—	—
Stoughton	7,500.00	—	—
TAUNTON	702,000.00	164,500.00	629,000.00
Templeton	13,500.00	6,000.00	15,500.00
Upton	1,500.00	—	—
Wakefield	28,000.00	—	—
Wales	1,800.00	—	1,200.00
Walpole	2,500.00	—	—
WALTHAM	1,233,000.00	216,000.00	921,000.00
Ware	17,700.00	6,000.00	19,000.00
Wareham	10,000.00	—	2,000.00
Warren	44,000.00	10,000.00	26,000.00
Watertown	360,000.00	215,000.00	451,000.00
Webster	140,000.00	—	87,000.00
WESTFIELD	229,000.00	80,000.00	210,000.00
West Newbury	6,000.00	1,000.00	2,000.00
West Springfield	132,000.00	—	10,000.00
West Stockbridge	5,000.00	—	4,000.00
Wilmington	14,795.27	6,000.00	11,000.00
Winchendon	55,800.00	—	15,000.00
Winthrop	115,153.23	19,000.00	57,500.00
WOBURN	475,000.00	100,000.00	346,000.00
WORCESTER	6,563,000.00	1,286,000.00	5,140,000.00
South Deerfield Water Supply District	2,500.00	—	—
Total	\$69,150,968.50	\$14,078,150.00	\$53,818,970.00

PUBLIC WORKS ADMINISTRATION LOANS

During the year 1939 the following cities, towns and districts received the assistance of grants from the Federal Government in Public Works Administration projects, for which loans were issued, with the approval of the Emergency Finance Board, for the amounts and purposes shown in the following table:

	<i>Schools</i>	<i>Other Municipal Buildings</i>	<i>Sewers and Drainage</i>	<i>Streets and Bridges</i>	<i>Water Supply</i>
Amherst	—	—	\$8,250	—	—
Becket	\$22,000	—	—	—	—
Bellingham	—	—	—	—	\$186,760
BOSTON	200,000	—	—	*\$245,000	—
Burlington	2,000	—	—	—	—
CAMBRIDGE	—	—	—	71,000	—

	<i>Schools</i>	<i>Other Municipal Buildings</i>	<i>Sewers and Drainage</i>	<i>Streets and Bridges</i>	<i>Water Supply</i>
Chelmsford	\$58,000	—	—	—	—
CHICOPEE	—	—	—	—	\$35,000
Frammingham	—	—	—	—	100,000
Groveland	39,000	—	—	—	—
Hamilton	—	—	—	—	95,000
Holliston	39,000	—	—	—	—
MELROSE	—	\$17,000	—	—	—
Milford	—	—	\$9,350	—	—
NEWTON	—	2,000	—	—	—
NORTH ADAMS	130,000	—	—	—	—
NORTHAMPTON	412,500	—	—	—	68,200
Orleans	27,500	—	—	—	—
Petersham	7,360	—	—	—	—
Stoneham	—	47,500	—	—	—
Tisbury	24,750	—	—	—	—
Walpole	—	—	—	\$10,000	—
Ware Fire District No. 1	—	38,000	—	—	—
	\$962,110	\$104,500	\$17,600	\$326,000	\$484,960

* Includes Huntington Avenue Underpass \$100,000.

MISCELLANEOUS

The special tax at one dollar on each male above the age of twenty to provide money for old age assistance has not been employed since 1933.

The Motor Vehicle Excise has continued to be a good revenue producer for the cities and towns but consistently shrank each year in amount of yield, until 1935, when it showed an increase of \$400,000, 1936 an increase of \$900,000 and in 1937 an increase of \$1,000,000 but in 1938 it showed a decrease of over \$300,000. Again in 1939 there was an increase of approximately \$200,000 over 1938.

The Gasoline Excise was increased to three cents from May 1, 1931, to April 30, 1933, by Chapter 122 of 1931, one-half the proceeds thus added being given the cities and towns to use as an estimated receipt to apply against the appropriation made for highways in 1931 and in 1932 the whole of the additional tax was distributed. In 1932 by Chapter 248 of 1932 the period of the three cent excise was extended to April 30, 1936, by Chapter 336 of 1935 to April 30, 1937, by Chapter 398 of 1936 to April 30, 1939; by Chapter 431 of 1938 to April 30, 1941, and by Chapter 408 of 1939 to April 30, 1943.

Under various Division headings additional information will be found respecting tax levies.

PUBLIC BEQUEST FUND

Massachusetts has created an opportunity for gifts and bequests to a State controlled Public Bequest Fund. The income is to be used to aid male citizens of this State above the age of 65 and female citizens above the age of 60. The fund develops very slowly.

An individual making a contribution to the Massachusetts Public Bequest Fund is allowed a deduction of the amount contributed in his Federal income tax return.

Amounts devised to the Massachusetts Public Bequest Fund are exempt from Massachusetts Inheritance and Estate taxes.

The act provides as follows:

PUBLIC BEQUEST COMMISSION Chapter 6, General Laws (Ter. Ed.)

SECTION 28A (1934-208). There shall be a public bequest commission, consisting of the commissioner of corporations and taxation, the state treasurer and the commissioner of state aid and pensions, ex officio. Said officials shall receive no additional compensation for such service, but, with the approval of the governor and council, may employ and remove such assistants and fix their salaries, and may incur such other expenses, as may be necessary to render effective the provisions of this and the four following sections.

SECTION 28B. There is hereby established a public bequest fund, which shall be under the control of said commissioners, and which shall consist of any bequests, devises, contributions or other gifts to said fund or to said commission for the use of said fund. So much of the property provided to constitute said fund as aforesaid as consists of real property or of tangible personal property shall be sold by said commission, and the proceeds thereof shall become a part of said fund. The state treasurer shall be the custodian of said fund. The provisions of this and the

two following sections and of all other provisions of law relative to said fund shall in all respects be subject to amendment, alteration and repeal by the general court.

SECTION 28C. When, and so long as, the principal of said fund amounts to five hundred thousand dollars, said commission, with the approval of the governor and council, may distribute, in accordance with its rules and regulations relative thereto, the income from said fund to such worthy citizens of the Commonwealth, as, in its opinion, by reason of old age and need, are entitled thereto. No man under sixty-five and no woman under sixty shall be deemed to be entitled to assistance from such fund.

SECTION 28D. Said commission, subject to the approval of the governor and council, may make, and from time to time may alter and amend, rules and regulations governing payments under Section twenty-eight C.

SECTION 28E (1934-208). For the purpose of making the provisions of Section twenty-eight B better understood by the citizens of the Commonwealth, the commissioner of corporations and taxation is hereby authorized to disseminate information relative to the public bequest fund to such group or groups of taxpayers as he may deem advisable; provided, that none of the cost of such dissemination shall come from the said fund.

SUGGESTED FORMS

FOR A GIFT:

Public Bequest Commission,
State House,
Boston, Massachusetts.

I hand you herewith (my check, money order, cash) for dollars, being my gift to the Public Bequest Fund of The Commonwealth of Massachusetts established by Section 28B of Chapter 6 of the General Laws (Ter. Ed.).
Yours very truly,

FOR A WILL:

I give to the Public Bequest Fund of The Commonwealth of Massachusetts, established by Section 28B of Chapter 6 of the General Laws (Ter. Ed.), the sum of dollars (or, if other property, describe the property).

FOR A TRUST:

I give to A the sum of dollars (or, if other property, describe the property) in trust nevertheless to pay the income to B for life, and at the death of B the remainder to the Public Bequest Fund of The Commonwealth of Massachusetts, established by Section 28B of Chapter 6 of the General Laws (Ter. Ed.).

NATIONAL BANK TAXATION

The situation in respect to the taxing of national banks and because of their competitive condition trust companies organized under the laws of Massachusetts has not changed during the year ending November 30, 1939. There has been almost constantly before the Congress a proposal to change Section 5219 of the United States Revised Statutes in order to permit states greater latitude in taxing national banking associations, but in 1939 no such bill was introduced. Reference is made to the printed document of the Congressional committee H. R. 9045, which gives the Hearing held on April 11-12, 1934 and to reports previous to this one for information respecting attempts to change the provisions of the Congressional enactment to take care of national bank taxation which is still a problem in many of the states. The last printed Congressional document is S. 4209, February 24 (Calendar day, March 9), 1936 and is as follows:

A BILL

To amend Section 5219 of the Revised Statutes, as amended (relating to State Taxation of national banking associations).

Be it enacted by the Senote and House of Representatives of the United States of America in Congress assembled, That subdivision (b) of paragraph 1 of Section 5219 of the Revised Statutes, as amended, is amended to read as follows:

“(b) In the case of a tax on said shares, no tax burden shall be imposed in any

taxing district upon said shares greater than the average burden imposed in that district on other taxable intangible personal property therein."

SECTION 2. Such Section 5219 of the Revised Statutes, as amended, is further amended by adding at the end thereof the following new paragraph:

"5. As a further condition upon the exercise of the permission for the State taxation of national banking associations, their net income, shares, or dividends thereon, State banks or trust companies which are members of a Federal Reserve bank shall not be taxed at a greater rate than national banking associations, their net income, shares, or dividends thereon are taxed by the taxing State as provided by this section."

Read twice and referred to the Committee on Banking and Currency.

The existing statute, Section 5219 of the United States Revised Statutes (Title 12, United States Code, 548) containing the provisions of law relating to national banks remains as follows:

"State taxation. The legislature of each State may determine and direct, subject to the provisions of this section, the manner and place of taxing all the shares of national banking associations located within its limits. The several states may (1) tax said shares, or (2) include dividends derived therefrom in the taxable income of an owner or holder thereof, or (3) tax such associations on their net income, or (4) according to or measured by their net income, provided the following conditions are complied with:

1. (a) The imposition by any State of any one of the above four forms of taxation shall be in lieu of the others, except as hereinafter provided in subdivisions (c) of this clause.

(b) In the case of a tax on said shares the tax imposed shall not be at a greater rate than is assessed upon other moneyed capital in the hands of individual citizens of such State coming into competition with the business of national banks: *Provided*, That bonds, notes, or other evidences of indebtedness in the hands of individual citizens not employed or engaged in the banking or investment business and representing merely personal investments not made in competition with such business, shall not be deemed moneyed capital within the meaning of this section.

(c) In case of a tax on or according to or measured by the net income of an association, the taxing State may, except in case of a tax on net income, include the entire net income received from all sources, but the rate shall not be higher than the rate assessed upon other financial corporations nor higher than the highest of the rates assessed by the taxing State upon mercantile, manufacturing, and business corporations doing business within its limits: *Provided, however*, That a State which imposes a tax on or according to or measured by the net income of, or a franchise or excise tax on, financial, mercantile, manufacturing, and business corporations organized under its own laws or laws of other States and also imposes a tax upon the income of individuals, may include in such individual income dividends from national banking associations located within the State on condition that it also includes dividends from domestic corporations and may likewise include dividends from national banking associations located without the State on condition that it also includes dividends from foreign corporations, but at no higher rate than is imposed on dividends from such other corporations.

(d) In case the dividends derived from the said shares are taxed, the tax shall not be at a greater rate than is assessed upon the net income from other moneyed capital.

2. The shares of any national banking association owned by nonresidents of any State, shall be taxed by the taxing district or by the State where the association is located and not elsewhere; and such association shall make return of such shares and pay the tax thereon as agent of such non-resident shareholders.

3. Nothing herein shall be construed to exempt the real property of associations from taxation in any State or in any subdivision thereof, to the same extent, according to its value, as other real property is taxed.

4. The provisions of Section 5219 of the Revised Statutes of the United States as in force prior to March 25, 1926, shall not prevent the legalizing, ratifying, or confirming by the States of any tax heretofore paid, levied, or assessed upon the shares of national banks, or the collecting thereof, to the extent that such tax would be valid under said section."

Massachusetts still finds itself unable to enact any national bank taxes except such as are within existing Congressional authority. The existing law provides for a tax measured by income on banks and trust companies in Massachusetts at an amount not to exceed six per cent, which is very likely under existing conditions to continue to be the rate for a substantial period.

LOCAL TAXATION

The total value as found by local assessors for the 1939 local assessment on taxable real estate and tangible personal property amounts to \$6,195,718,550. The comparative amount for 1938 is \$6,248,021,489 and for 1937, \$6,269,392,924. This shows a loss in 1939 of \$52,302,939 in local taxable values. It is unlikely that the 1930 value of \$7,233,539,128 will again be reached for many years. The real estate subject to 1939 local assessment shows an assessed value of \$5,667,493,774 as against the 1938 value of \$5,725,217,659. The land shows a valuation of \$1,927,638,028 as against the 1938 value of \$1,955,802,573, and buildings a valuation of \$3,739,855,746 as against the 1938 value of \$3,769,415,086.

Of the total value found by the local assessors for taxable tangible personal property amounting in 1939 to \$528,224,776 as against the 1938 value of \$522,803,830, the assessed value of stock in trade shows \$67,168,755 as against the 1938 value of \$62,467,354; taxable machinery shows a value of \$283,549,142 as against the 1938 value of \$282,439,909; the 1939 value of livestock shows \$13,205,304, and all of the many other kinds of taxable tangible personal property show a 1939 value of \$164,301,575. The total excise value found in the motor excise tax for 1939 is \$256,321,314 as against the 1938 value of \$249,295,279.

The personal property tax increased from \$19,075,148 in 1938 to \$19,292,182 in 1939 and the real estate tax decreased from \$211,697,676 to \$208,582,210. The total direct local tax of \$233,331,110 in 1938 decreased in 1939 to \$230,658,348, and includes poll taxes in the sum of \$2,783,956, or about one per cent of the total; tangible personal property taxes in the sum of \$19,292,182 or about eight per cent of the total, and real estate taxes of \$208,582,210, being about ninety-one per cent of the total. For this partially complete picture there should be considered in addition to these direct local taxes the revenue of over \$7,400,000 the cities and towns received from the locally assessed motor excise, \$9,600,000 from the Highway Fund and approximately \$15,950,000 from the personal income tax, making direct tax and revenue in 1939 for city and town purposes of over \$263,657,000, as against the comparative amount in 1938 of \$261,500,000. The total amount to be raised by municipalities in 1939 was \$359,045,725, some of which comes from other than direct taxes. Using the total assessed property value of \$6,195,718,550 (exclusive of motor vehicles which are taxed at a uniform rate for all cities and towns) a tax rate in 1939 of \$36.78 per \$1,000 would be required to raise the \$227,874,392 assessed locally as against a similarly computed rate of \$36.94 in 1938.

Comparing 1939 with 1938 there were assessed by the local assessors 26,447 horses in 1939 as against 28,074 in 1938; 135,389 cows as against 131,068; 31,966 other neat cattle as against 33,090; 41,522 swine as against 46,516; 7,300 sheep as against 7,516; 2,701,336 fowl as against 2,369,647; 756,028 dwelling houses as against 767,221, a decrease of 11,193; and 4,311,027 acres of land as against 4,303,004, a gain of 8,023.

As compared with 1938 the \$2.00 poll tax payers increased in number from 1,279,143 in 1938 to 1,391,978 in 1939. The number of recorded local direct property tax payers decreased from 942,990 in 1938 to 932,852 in 1939. These tax payers paid at different local tax rates ranging from \$15.40 per \$1,000 of value in the town of Monterey, to \$51.00 in Dudley, Hinsdale, Ludlow, Merrimac and Upton. Nine towns showed rates from \$15.40 to \$19.50; \$20.00 to \$24.60 in twenty-seven towns; \$25.00 to \$29.90 in sixty-eight towns; \$30.00 to \$34.80 in eight cities and seventy-one towns; \$35.00 to \$39.90 in sixteen cities and seventy towns; \$40.00

to \$44.60 in eleven cities and thirty-five towns; \$45.00 to \$49.90 in four cities and twenty-three towns; \$50.00 to \$51.00 in nine towns.

In all the foregoing, the figures presented include both the January assessments and the December "Omitted Assessments."

GOVERNMENTAL COSTS

For the year ending November 30, 1939, there were levied as taxes upon the real estate, tangible personal and motor vehicles located within Massachusetts the following sums: As a state tax, \$18,000,000; as a county tax, \$10,384,872; as a direct tax for the support of municipal activities in the cities and towns, \$207,047,008, \$2,783,956 assessed as a poll tax of \$2 on each male inhabitant above the age of twenty, a total of \$238,215,836, being the total amount assessed by the cities and towns, including the amount assessed on motor vehicles under General Laws, Chapter 60A (Chapter 379 of 1928); first effective in 1929; in the sum of \$7,449,405 to meet with other revenue a total gross amount to be raised of \$359,045,725 in 1939 in the cities and towns. This local tax was levied at the varying tax rates of the several cities and towns, which ranged from the lowest, \$15.40 per \$1,000, to the highest, \$51.00 per \$1,000, the average rate being \$34.10. The total valuation of the real estate and tangible personal property upon which this tax was levied was \$6,454,822,392, including motor vehicles.

The Commonwealth assessed upon corporations, insurance companies, national banks, trust companies, savings banks, legacies and successions, stock transfers, incomes, gasoline, wines, malt beverages, alcoholic beverages and miscellaneous taxes the sum of \$79,829,379.94; \$33,624,910.82 of which was distributed to the cities and towns and the balance retained for the general purposes of the Commonwealth.

To these sums are also to be added approximately \$85,372,253, received by the counties, cities and towns from fines, fees and miscellaneous sources; and about \$31,295,582 in revenue received by the Commonwealth.

These items combined make a total of \$434,713,050.

The contribution made in the form of taxation by the inhabitants of Massachusetts to the support of the government of the United States must not be forgotten. This sum for the year ending June 30, 1939 was not less than \$160,905,328.78,* making a total direct contribution for government for the year 1939 by the 4,450,514 (estimated) inhabitants of this Commonwealth of approximately \$595,618,378 or a per capita of \$133.83. In addition, the Federal government collected in Massachusetts \$23,701,061.20 in customs duties and miscellaneous collections part of which was paid by non-residents of Massachusetts.

*FEDERAL RECEIPTS FROM INTERNAL REVENUE TAXES IN MASSACHUSETTS FOR FISCAL YEARS ENDING JUNE 30, 1938 AND 1939

SOURCE	1938 Receipts from Massa- chusetts	1939 Receipts from Massa- chusetts
<i>Income tax</i>	<i>\$99,877,200.45</i>	<i>\$73,827,477.42</i>
Individual	57,362,503.40	41,128,963.67
Corporation	42,514,697.05	32,698,513.75
Capital stock tax	5,303,020.17	4,779,880.06
Excess profits taxes	817,045.67	712,227.73
Unjust enrichment tax	189,231.22	247,611.56
Estate tax	18,526,452.21	19,037,177.93
Gifts tax	1,446,282.93	1,180,234.81
<i>Liquor taxes</i>	<i>13,788,172.89</i>	<i>13,124,434.14</i>
Distilled spirits	7,596,261.03	6,938,902.23
Wines, cordials, etc.	92,400.12	133,064.90
Fermented malt	6,099,511.74	6,052,467.01
Tobacco manufacturers' tax	221,513.12	180,704.42
Narcotics	16,689.73	17,610.82
Oleomargarine	29,037.17	35,352.02

SOURCE	1938	1939
	Receipts from Massa- chusetts	Receipts from Massa- chusetts ¹
Stamp taxes	\$1,053,108.94	\$1,019,708.67
Manufacturers' excise taxes	8,906,988.13	4,238,153.04
Gasoline	3,427,918.24	3,720,633.12
Crude petroleum	2,219.15	285.94
Cocoanut oils	5,013,674.13	4,555,431.55
Admissions	1,227,837.27	1,038,513.02
Club dues	257,455.33	244,352.78
Telephone and telegraph, radio, cable messages	1,053,570.92	1,062,222.35
Leased wires	51,962.54	50,959.56
Leases of safe deposit boxes	116,032.34	114,370.51
<i>Pay roll taxes</i>	<i>27,387,625.81</i>	<i>29,668,514.23</i>
Railroad employment compensations tax	1,612,494.65	1,284,647.04
Railroad employees' representatives' tax	279.18	—
Social security act:		
Title VIII of taxable pay rolls, 2 per cent	22,733,378.11	24,356,273.97
Title IX of wages paid to 8 or more, 1 per cent less credits	3,041,473.87	4,027,593.22
Transportation of oil by pipe lines, 4 per cent	—	7,410.59
Miscellaneous	4,557.58	534.85
Bituminous Coal	—	44,744.49
Sugar	—	1,996,783.17
Total internal revenue taxes	\$188,717,595.94	\$160,905,328.78

**\$210,479,388 EXPENDED IN MASSACHUSETTS BY FEDERAL GOVERNMENT
DURING LAST FISCAL YEAR**

Loans and outright expenditures of the Federal Government in Massachusetts during the 1939 fiscal year which ended last June 30th, amounted to \$210,479,388 according to a statement made by Eugene E. Reed, Regional Director for the Office of Government Reports. This was a perceptible increase over the amount expended during the prior fiscal year of 1938.

Loans totaled \$22,947,533, and grants-in-aid and other expenditures amounted to \$187,531,855. In addition, the Federal Housing Administration insured \$11,297,481 worth of housing improvement notes and mortgages in the State. The largest amount of loans was made by the Commodity Credit Corporation, and the greatest amount of direct expenditures was disbursed by the Work Projects Administration.

Loans were made to businesses, farmers, home owners, public housing authorities, and to individuals whose property or holdings were damaged by such catastrophes as floods or fires. Grants-in-aid were made to the aged, the blind, dependent children, farmers, and for the construction of public roads and buildings. Relief was extended to able-bodied men and women employed on Work Projects Administration projects, to young men enrolled in the Civilian Conservation Corps, and by the distribution of surplus commodities through the State relief agency. This amount also includes pensions paid to war veterans.

STATISTICAL

There are about 25,563 business corporations, 23,095 of which are domestic, and 2,468 registered foreign business corporations subject to taxation. A franchise tax return was received from each of the 199 public service corporations, and 147 were subjected to a tax assessment; 60 trust companies and 96 national banks were taxed on income. Under the Income Tax Law 265,581 returns were assessable. In the collection of the inheritance tax 21,275 estates were dealt with. The insurance tax was assessed upon 26 foreign life companies, 301 fire and marine companies of

which 49 were Massachusetts companies, 122 miscellaneous companies of which 32 were Massachusetts companies, the insurance departments of 30 savings banks, and the General Insurance Guaranty Fund of Massachusetts. A tax was assessed against 177 savings banks and 57 savings departments of trust companies. 131 national banks were subject to tax; 73 trust companies were subject to tax.

For the year ending November 30, 1939, 2,638 corporations of all classes were organized, 2,211 of which were domestic business corporations; 32 domestic business corporations were revived by the Commissioner of Corporations and Taxation. About 2,270 domestic business corporations were dissolved, 6 public service corporations, and about 43 corporations of other classes.

During the year ending April 30, 1940, the accounts of 221 cities, towns and districts were audited and in addition, assistance was rendered upon request of local officials to financial and accounting officers in 17 other municipalities. The standard system of accounts recommended to be installed is now in use in 241 cities, towns and districts (a gain of 2). During the year ending November 30, 1939, 4,329 town and district notes were certified representing indebtedness amounting to \$45,367,855.43.

The net direct and contingent debt of the State on November 30, 1939 was \$94,835,962.54 and the net funded general and contingent debt of all the counties except Suffolk on December 31, 1939 was \$4,436,350, Suffolk County \$2,171,000. The net funded debt of the cities and towns on December 31, 1939 was \$286,625,969.00, not including tax title loans of \$14,747,940.

STATISTICAL TABLES

The tables relating to Sources of Tax Revenue, Massachusetts Wealth, Tax Rates and Valuations, County tax, State tax, County Aggregates of the Polls and Property tax, Business Corporation tax, Bank taxes, Public Service Corporation taxes, Income taxes, the Gasoline tax, Direct Local taxes, Treasurers' and Collectors' Bonds, Municipal Appropriations and Receipts, Uncollected taxes, Tax Titles, Municipal Indebtedness and Revenue and Loans appear under appropriate headings.

Table A is a list of assessments by the department during the year; Tables B and BB relate to the collection of taxes; and Table C deals with all taxes and revenue both state and local with which the department has to do. Three tables relate to the distribution of taxes to the cities and towns. A tabulation relating to the classes and the value of the property exempted from taxation in the cities and towns under the first fifteen clauses of Section 5 of Chapter 59 of the General Laws as amended relating to local taxation, also includes the valuations of property of the United States, property of the Commonwealth and of the cities, towns and counties, which is put to a public use. A transcript of the returns filed with the assessors of cities and towns relating to the classes of property owned by Literary, Benevolent, Charitable and other miscellaneous institutions claiming exemption from local taxation, also contains a statement as to income and disbursements by these organizations.

EXEMPTED FROM LOCAL TAXATION

The table which has appeared as a part of this report since 1923, differs somewhat from the similar table in reports previous to 1923, by reason of the fact that Section 51 of Chapter 59 of the General Laws as amended by Chapter 421 of the Acts of 1923 requires of assessors that more information be entered upon the valuation lists, respecting property which is exempted from local taxation, than in former years.

In making return to the Commissioner of Corporations and Taxation, assessors are instructed to report only the classes of property which are subject to tax under Chapter 59 of the General Laws, while in former years the figures included certain intangible personal property, the taxation of which is provided for by Chapter 62 of the General Laws, upon the income therefrom.

This explanation is to be borne in mind in a comparison of the figures with those of years prior to 1923.

\$1,611,114,564, or \$32,412,841 more than the amount reported as exempted in

1938, is the total valuation, as reported by the assessors, of the property exempted from taxation, and it is to be borne in mind that assessors, being unaccustomed to revaluing exempted property each year, may, in some instances, not have estimated it at its actual value.

The division of this total is into the first fifteen clauses of Section 5 of Chapter 59, and Property put to a Public Use, and is the exempted property covered by the above figures, as shown in detail in Table N further on in this report.

AUDIT GAINS

During the year ending November 30, 1939, the following amounts have accrued by reason of departmental audits of tax returns and field audits:

Income	\$169,617.79
Business	125,378.28
Gasoline	17,230.34
Alcoholic Beverages	52,536.99
Stock Transfer	9,366.64
<hr/>	
Total	\$374,130.04

CHARTS

The charts that follow correctly state the tax laws as of January 1, 1939, except as is noted below.

"Property Taxation in Massachusetts"

Motor vehicle and trailer if registered, subject to excise. Beginning in 1929 registered motor vehicles are no longer included in the property tax, but are subject to the Motor Vehicle Excise, Chapter 379 of the Acts of 1928, which created Chapter 60A of the General Laws amended by Chapter 244, Acts of 1930, Chapter 384, Acts of 1936, Chapters 480 and 492, Acts of 1938 and Chapter 366, Acts of 1939.

Ships and vessels engaged in commercial fishing are now classified with those in the interstate and foreign carrying trade. Fourth footnote: There shall be added the following: If owned by or held in trust for a city or town, taxable to occupant lessee or person in possession if used for other than a public purpose.

To household furniture in the place of "domicile" only (Section 5, Clause 20, Chapter 59, General Laws) there is added: Effects, jewelry, plate, works of art, musical instruments, radios, garage or stable accessories and boats, fishing gear and nets not exceeding \$1,000 in value. Chapter 75, Acts of 1931.

Money in hand exempt (Section 5, Clause 20, Chapter 59, General Laws, as amended by Chapter 75, Acts of 1931).

Exemption of widows, minors and aged (Column No. 16 in table) \$2,000 instead of \$1,000. Chapter 247, Acts of 1930.

Veterans' exemption (Column No. 19 in table) includes other veterans. Chapter 189, Acts of 1930.

"Public Service and Bank Taxation"

Chapter 379 of the Acts of 1928, which created Chapter 60A of the General Laws (Motor Vehicle Excise) taxes registered motor vehicles and trailers.

Railroads to be in list at bottom of page.

National Banks and Trust Companies taxed on "net income." Chapter 327 of 1933 by Section 1 defines as "Net income," the gross income from all sources, without exclusion, for the taxable year, less the deductions, other than losses sustained by the bank in other fiscal or calendar years and other than dividends, allowable by the federal revenue act applicable for said taxable year; and by Section 2 defines the rate of tax. *Section 2.* Every bank shall pay annually a tax measured by its net income, as defined in Section 1, at the rate assessed upon other financial corporations; provided, that such rate shall not be higher than the highest of the rates assessed under this chapter upon mercantile and business corporations doing business in the Commonwealth; and, provided, further, that such rate shall not be higher than six per cent.

“Stock Transfer Tax”

High (1929) to read \$866,857.24. Average to read \$304,536.66.

“Liability of Property to Inheritance Tax”

Massachusetts Estate Tax, General Laws, Chapter 65A

Non-resident interests in real estate represented by mortgages or shares of real estate trusts exempted by Chapter 292, Acts of 1929.

“Income Tax”

Line 18—Columns 1-3-5-7-10-12-13-15 to read taxable so far as received from deposits in National Banks.

Line 21—Columns 1-3-5-7-10-12-13-15 should read taxable.

Line 22—Columns 1-3-5-7-10-12-13-15 should read taxable.

Line 24—Columns 1-3-5-7-10-12-13-15 should read taxable.

Line 27—Columns 1-3-5-7-10-12-13-15 should read taxable so far as received from Co-operative Banks outside of Massachusetts.

Line 29—Columns 1-3-5-7-10-12-13-15 should read taxable.

PUBLIC SERVICE AND BANK TAXATION

	* Public Service Corporations	National Banks	Trust Companies	Savings Banks	Trust Company Savings Departments	Credit Unions	Co-operative Banks
Real Estate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Machinery	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Motor Vehicles	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Merchandise and Tangible Personal	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Poles, Wires, Underground Conduits and Pipes	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Corporate Excess	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Cash on Hand	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Cash in Banks (Interest Depts)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
National Bank Savings Department Deposits	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Deposits Savings Banks and Trust Company Savings Departments	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Shares in Credit Unions and Co-operative Banks (Shares and Certificates)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Accounts Receivable	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Leases	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Patents	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Formulas	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Vehicles (Not Motor)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Horses	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Securities (Stocks and Bonds)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Furniture and Fixtures	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Railroad Locations (5 rod Width)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Ships and Vessels (All of Foreign and Interstate Trade)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Net business incomes	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Gains on Sales	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Interest and Dividends	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

☐ Taxable

☒ Non-Taxable

☒ Item Applicable only to Public Service Corporations

* Public Service Corporations Include:
 Gas Companies Aqueduct Companies
 Electric Light Companies Bridge Companies
 Power Companies Canal Companies
 Street Railways Safe Deposit Companies
 Telephone and Telegraph Companies
 Water Companies

INSURANCE COMPANIES

Subject to (State Excise under G.L. 63 § 18, 20-29) (Local Taxation under G.L. 59 § 55 5d. 16, 18)	Fire, Marine and Miscellaneous		Life		Mass. Hospital Life Insurance Company	Savings and Insurance Banks	General Insurance Guaranty Fund
	Domestic	Foreign	Domestic	Foreign			
Measure of Excise Rate	Premium Income 1%	Premium Income Retaliatory 2%	Reserve 1/4 of 1%	Reserve Retaliatory 1/4 of 1%	Reserve 1/4 of 1%	Reserve and Surplus 1/2 of 1%	All Funds in Assets 1/2 of 1%
<u>Local Taxation</u>							
Real Estate Land	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Buildings	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Tangible Personal Property							
Office Furniture, Fixtures and supplies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Motor Vehicles	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cash in Till	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Intangible Personal Property							
Interest	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Notes	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Accounts Receivable	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Leases	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Reserve: <u>State Excise</u>							
Aggregate net value of policies required to be maintained in accordance with G.L. 175	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Surplus	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cash in Banks	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Savings Institutions Nat'l Banks, Trust Co's. Co-operative Banks	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Securities							
Mortgage loans on taxable real estate in Mass.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
United States Bonds and Certificates of Indebtedness	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Commonwealth Bonds (Issued after January 1, 1906)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Municipal and District Bonds (Issued after May 1, 1902)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Shares of stock in							
Massachusetts Corporations	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Foreign Corporations	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<u>Income</u>							
Gross Premiums Written	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Return Premiums on Canceled Policies	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Reinsurance Premiums Paid to authorized companies	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Unabsorbed premium deposits or so called "dividends" in the case of mutual companies	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Net Premiums	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

☐ Taxable

☒ Exempt



Deductible in computation of excise

* Premium income also taxable under retaliatory provisions. Not cumulative

** Only if used for banking purposes and if acquired by foreclosure or purchase under G.L. 168, § 54, c. 12

*** Massachusetts trust companies only

STOCK TRANSFER TAX

Being an excise tax on the sale or agreement to sell or deliver or transfer of shares or certificates of stock in any domestic or foreign corporation or voluntary association having transferable shares

General Laws Chapt 64

Shares in Foreign Corporations	<input type="checkbox"/>
Shares in Domestic Corporations	<input type="checkbox"/>
Shares in Voluntary Associations	<input type="checkbox"/>
Transfers of the stock of a deceased person to his executor or administrator	<input checked="" type="checkbox"/>
Transfers from a trustee to his co-trustee or successor	<input checked="" type="checkbox"/>
Pledge of stock as collateral security for money loaned	<input checked="" type="checkbox"/>
Original Issue of stock	<input checked="" type="checkbox"/>
<div style="display: flex; justify-content: space-between; align-items: center;"> <div> <p>High \$322,297 = 1926</p> <p>Average Annual \$214,754</p> </div> <div style="text-align: center;"> <p>Yield</p> </div> <div> <p>Low \$112,704 = 1918</p> </div> </div>	
<p>Distribution All retained by the Commonwealth</p>	

Rate of tax, Two cents on each one hundred dollars as the par value or two cents on each share of non par stock

Payment of the Tax By the purchase and affixing stamps

☐

Taxed

☒

Exempt

PROPERTY TAXATION IN MASSACHUSETTS

This Chart relates entirely to ANNUAL TAXATION by local assessors in the CITIES and TOWNS of Massachusetts.

KIND OF PROPERTY OWNED	PROPERTY										OWNED BY									
	United States, Sec. 5, First Clause	Commonwealth, Sec. 5, Second Clause	Liberty, Education and Sanitation, Sec. 5, Third Clause	Incorporated or organized within limits of City, Sec. 5, Fourth Clause	Organized within limits of South, Sec. 5, Fifth Clause	Organized within limits of North, Sec. 5, Sixth Clause	Organized within limits of South, Sec. 5, Seventh Clause	Organized within limits of North, Sec. 5, Eighth Clause	Organized within limits of North, Sec. 5, Ninth Clause	Organized within limits of North, Sec. 5, Tenth Clause	General Partners, Sec. 5, Eleventh Clause	Partners, Sec. 5, Twelfth Clause	Partners, Sec. 5, Thirteenth Clause	Partners, Sec. 5, Fourteenth Clause	Partners, Sec. 5, Fifteenth Clause	Partners, Sec. 5, Sixteenth Clause	Partners, Sec. 5, Seventeenth Clause	Partners, Sec. 5, Eighteenth Clause	Partners, Sec. 5, Nineteenth Clause	Partners, Sec. 5, Twentieth Clause
Land in general (Sec. 3)																				
Classified forest land (Chap. 26A, Acts of 1922.)	None Held	None Held	None Held	None Held	None Held	Taxed on Stumpage	Taxed on Stumpage													
Buildings and fixtures in general, with a few specific exceptions (Sec. 3)																				
Machinery, including hoists (Chap. 233, Acts of 1916 & Chap. 279, Acts of 1926.)																				
Stocks of merchandise (Sec. 18.)																				
Tangible personal property (Sec. 19, First Clause)																				
Pipes, wires & underground construction in certain cases (Sec. 19, Fifth Clause)				None Held																
Motor Vehicles (Sec. 16, & Chap. 279, Acts of 1926.)																				
Household Furniture (Sec. 5, Twentieth Clause)	None Held																			
Money in hand. (Not checks, drafts or deposits) (Sec. 19)																				
Farming utensils. (Sec. 5, Twentieth Clause)																				
Ships & Vessels in Interstate foreign carrying trade. (Sec. 3.)																				
Wearing Apparel. (Sec. 5, Twentieth Clause)																				
Tangible personal property where the Commonwealth (Sec. 19)																				
Horses, mares & stall cattle less than one year old (except under less than six months from birth) (Sec. 19, First Clause)																				
Other tangible personal property within the Commonwealth (Sec. 19)																				

☐ Taxable

☒ Not Taxable

☐ Exempt on \$100,000. Real and Personal Property

☐ Exempt on \$2,000. Real and Personal Property

☐ Exempt on \$1,000. Real and Personal Property

☐ Exempt on judgment of the Assessors

All land in "State Forest" is exempt from taxation.

All land in the Commonwealth held for reforestation is exempt from taxation.

All "State Reservations" are exempt from taxation.

Real estate of Cities, Towns and Counties used for a public purpose is exempt from taxation.

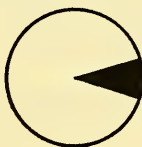
Statutory references are to Chapter 52, General Laws, as amended, except as otherwise stated.

Liability of Property to Inheritance Tax. General Laws, Chap. 65.

Relationship of Legatees to Decedent

		Husband Wife Parent Child	Grandparent Grandchild Great-grandchild Daughter-in-law Son-in-law	Brother Sister Nephew Niece Stepchild Step-parent	Uncle Aunt Cousin Grandnephew Grandniece Stranger	Societies organized for Charitable Educational Religious purposes in Mass.	Societies organized for Charitable Educational Religious purposes outside Mass.	City or Town in Mass. for Public Purposes	
Real Estate and interests therein Land Buildings Mortgages Shares of Real Estate Trusts	Resident Decedent	* □	* □	* □	* □	■	* □	■	G. L. Chap. 65 Sec. 1.
	Non-Resident Decedent	* □	* □	* □	* □	■	* □	■	G. L. Chap. 65 Sec. 1
Tangible Personal Property (chattels) in Mass.	Resident Decedent	* □	* □	* □	* □	■	* □	■	G. L. Chap. 65 Sec. 1.
	Non-Resident Decedent	* □	* □	* □	* □	■	* □	■	Acts of 1926 Chap. 448
Intangible Personal Property Stocks Bank Deposits Debenture Bonds Life Insurance payable to estate	Resident Decedent	* □	* □	* □	* □	■	* □	■	G. L. Chap. 65 Sec. 1.
	Non-Resident Decedent	■	■	■	■	■	■	■	Acts of 1927 Chap. 156
		* If more than \$10,000 Graduated Rates from 1% Upward	* If more than \$1000 Graduated Rates from 1% Upward	* If more than \$1000 Graduated Rates from 3% Upward	* If more than \$1000 Graduated Rates from 5% Upward		* If more than \$1000 Graduated Rates from 5% Upward		For Rates and Personal Exemptions see G. L. Chap. 65 Sec. 1.

- Light Squares - Taxable
 ■ Dark Square - Non Taxable
 * Reference to exemptions and rates



*Relative amount of Massachusetts Property
Taxed and Exempted*

◐ clear sector - property taxed
 ◑ dark sector - property exempted

Showing the Application of the
INCOME TAX
According to the SOURCE of income and OWNERSHIP of property

SOURCE of the INCOME	PROPERTY OWNED AND INCOME RECEIVED BY													
	INDIVIDUALS		PARTNERSHIPS			FIDUCIARIES HOLDING FOR			ASSOCIATIONS WITH TRANSFERABLE SHARES		CORPORATIONS	INTERNAL SECURITIES		
	Residing in Mass	Non- Resident	Business in Mass	Business in other Mass	Business in other Mass	Individual Beneficiary in Mass	Individual Beneficiary in other Mass	All Corporations Beneficiaries in Mass	Which file the Agreement	Which do not file the Agreement	Acting as Fiduciary	All Others		Not taxed as dividends or interest
I REAL ESTATE														
A- Residential Property:														
1 Rented at a profit														1
2 Sold at a profit														2
3 Securing Mortgage														3
4 Securing Mortgage														4
B- Business Property :														
5 Used in business														5
6 Sold at a profit														6
7 Securing Mortgage														7
8 Securing Mortgage														8
9 Lease, sold at a profit														9
II- TANGIBLE PERSONALTY														
10 Used in business														10
11 Sold at a profit														11
12 Securing Mortgage														12
III- INTANGIBLE PERSONALTY														
A- Interest from :														
13 Federal Obligations														13
14 Mass Municipal Obligations														14
15 Mass Corp'n Bonds & Notes														15
16 Savings banks in Mass														16
17 Savings Dep'ts in Mass Trust Co's														17
18 All bank deposits in Mass														18
19 All other bank deposits														19
20 All money of int. loan & debts														20
B- Dividends from :														
21 Mass Corporations														21
22 Am Tel, NE Tel & Nat'l Union														22
23 Foreign Corporations & Assoc														23
24 Stock dividends														24
25 Assets-transferred agreement														25
26 Assets-transferred agreement														26
27 Corp. Banks														27
28 Corp. Banks - other States														28
29 Nat'l Banks in Mass														29
30 Nat'l Banks - other States														30
C- Purchase or Sale														
31 Profits from														31
D- Contractual Obligations														
32 Life Insurance Annuities														32
33 Pensions - Mass														33
34 Pensions - Private														34
35 Wages, Salaries, Fees, etc.														35

- ☐ Taxable
- ☐ Not taxable
- ☐ Taxed indirectly thru the dividends - see # 26
- * When dealt in for profit.
- ** Taxed as fiduciaries
- † Taxed to the individual
- ‡ 5% of taxed value deducted

TAXATION OF BUSINESS AND MANUFACTURING CORPORATIONS

DOMESTIC CORPORATIONS

I. *Property Tax* (Ch. 59).

Property taxable to Corporation.

Real Estate, underground conduits, wires and pipes. (General Laws, Chapter 59, Section 2.)

Machinery of a business corporation used in the conduct of the business. (*idem*) (General Laws, Chapter 59, Sections 2 and 5, Clause 16.)

Note: Registered motor vehicles and trailers are subject to the excise imposed by General Laws, Chapter 60A.

Property exempt to Corporation.

All tangible personal property (including merchandise) other than machinery of a business corporation used in the conduct of the business. (General Laws, Chapter 59, Section 5, Clause 16.)

Intangible Property.

II. *Excise Tax* (General Laws, Chapter 63, Sections 30 to 52, inclusive)

(1) \$5 per thousand upon the value of its corporate excess* or \$5 per thousand upon the value of its tangible property not subject to local taxation, whichever is higher. (Chapter 63, Sections 32 and 38C.)

(2) 2½ per cent of net income derived from Massachusetts business. (Chapter 63, Sections 32 and 38C.)

Provided that no corporation shall pay a total excise less than

(a) 1/20 of one percent of the fair value of its capital stock (Ch. 63, sec. 32).

or (b) (If its profits are derived from tangible property) 1/20 of one percent of its gross receipts from business assignable to Massachusetts (Ch. 63, secs. 32A and 38C).

*"Corporate excess" is the fair value of the corporation's capital stock less the value of

(a) Its works, structures, real estate, motor vehicles, trailers, machinery, poles, underground conduits, wires and pipes subject to local taxation in Massachusetts, except such part of the real estate as represents the interest of a mortgagee.

(b) Its securities, the income of which would not be liable to taxation, except shares in national banks and voluntary associations, trusts and partnerships. (Special provision is made temporarily for corporations owning over 50% of the stock of domestic corporations.)

(c) Its tangible property situated outside Massachusetts, except the interest of a mortgagee therein.

(d) Its cash and accounts and bills receivable attributable to an office outside Massachusetts. (G. L., Ch. 63, sec. 30, cl. 3, sec. 38C.)

Chapter 359 of the Acts of 1929 as amended (See G. L. Ch. 63, sec. 38B) makes a relatively small group of domestic business corporations exempt from the above provisions. The group is limited to corporations engaged exclusively in buying, selling, dealing in, or holding securities on their own behalf and not as brokers. Such corporations are required to pay an excise equal to the sum of the following: (a) 6% of dividends and interest received which would be taxable under the provisions of Chapter 62 of the General Laws to an individual if received by him, subject to a deduction for interest paid, (b) $1\frac{1}{2}\%$ of business income, (c) 3% of gains from dealing in intangibles. It is further provided that the excise shall not be less than $1/20$ of 1 per cent of the fair value of the corporation's capital stock. This excise is temporarily affected by the provisions of Chapter 307 of the Acts of 1933 as amended by Chapter 489 of the Acts of 1935, by Chapter 82 of the Acts of 1936, by Chapter 395 of the Acts of 1937, by Chapter 489 of the Acts of 1938 and by Chapter 373 of the Acts of 1939, which makes the provisions of subsection (b) of Section one of Chapter 62 of the General Laws inapplicable to income received during 1933 to 1941 inclusive. Chapter 317 of the Acts of 1934 as amended by Chapter 489 of the Acts of 1935, by Chapter 395 of the Acts of 1937, by Chapter 489 of the Acts of 1938 and by Chapter 373 of the Acts of 1939, provides a minimum tax in 1934-1942 inclusive of not less than the amount by which (1), (2), (3) and (4) following exceeds 6 per cent of the dividends paid by the corporation: (1) 6 per cent of income taxable to an individual under Section 1 of Chapter 62 of the General Laws, less interest deduction. (2) 6 per cent of income taxable to an individual under Section 9 of Chapter 307 of the Acts of 1933, as amended, less interest deduction. (3) $1\frac{1}{2}\%$ per cent of income taxable to an individual under Clause (b) of Section 5 of Chapter 62 of the General Laws but without exemption under Clause (b) nor deduction under Clause (g) or (h) of Section 6 of said Chapter 62. (4) 3 per cent of the excess of gains over losses from purchases and sales of intangibles. An alternative method of taxation is provided in General Laws, Chapter 63, Section 56A.

Note. Special provisions relate to the determination of the tax of subsidiary corporations which do not disclose the capital truly employed nor true earnings (Ch. 63, sec. 33). An excise is imposed of $1/3$ of one per cent upon the value of ships and vessels engaged in interstate or foreign carrying trade or commercial fishing (Ch. 63, sec. 67), in which event the value of the ships and vessels is deducted in determining corporate excess.

FOREIGN CORPORATIONS*

I. *Property Tax* (G. L., Ch. 59).

Property *taxable* to Foreign Corporation
Real Estate, underground conduits, wires and
pipes. (General Laws, Chapter 59, Section 2.)
Machinery of a business corporation used in
the conduct of the business. (*idem*) (Gen-
eral Laws, Chapter 59, Sections 2 and 5,
Clause 16.)

Note: Registered motor vehicles and trailers are subject to the excise imposed by G. L., Ch. 60A.

Property *exempt* to Foreign Corporation
All tangible personal property (including mer-
chandise) other than machinery of a business
corporation used in the conduct of the busi-
ness. (General Laws, Chapter 59, Section 5,
Clause 16.)

Intangible Property.

II. *Excise Tax* (G. L., Ch. 63, secs. 30 to 52, inclusive).

- (1) \$5 per thousand upon the value of the corporate excess employed by it in Massachusetts or \$5 per thousand upon the value of its tan-
gible property not subject to local taxation in Massachusetts whichever is higher. (Chapter 63, Sections 39 and 42B.)
- (2) $2\frac{1}{2}$ per cent upon its net income derived from Massachusetts business and subject to credit for dividends paid to Massachusetts inhab-
itants as provided by Section 43**. (Chapter 63, Sections 39 and 42B.)

Provided that every such corporation shall pay a total excise not less than

- (a) $\frac{1}{20}$ of one percent of such proportion of the fair value of its capital stock as the value of its assets employed in Massachusetts
bears to the value of all its assets. (Ch. 63, secs. 39 and 42B.)
- or (b) (If it derives its profits from tangible property) $\frac{1}{20}$ of one percent of its gross receipts assignable to Massachusetts business.
(Ch. 63, secs. 39C and 42B.)

+“Corporate excess employed within the Commonwealth” is such proportion of the fair value of its capital stock, as the value of the assets em-
ployed in business in Massachusetts less the value of (a) and (b) following bears to the value of all its assets: —

- (a) Its works, structures, real estate, motor vehicles, trailers, machinery, poles, underground conduits, wires and pipes, subject to local tax-
ation in Massachusetts, except the interest of a mortgagee in its real estate.
- (b) Its securities held in Massachusetts, the income of which, if received by an inhabitant of Massachusetts, would not be subject to taxa-
tion, except shares in National Banks, Voluntary Associations, Trusts and Partnerships. (Ch. 63, sec. 30, cl. 4, and sec. 42B.) (Special
provision is made temporarily for corporations owning over 50% of the stock of domestic corporations.)

Note. Special provisions relate to the determination of the tax of subsidiary corporations which do not disclose the capital truly employed nor true
earnings (Ch. 63, sec. 39A).

**“Foreign Corporation” is here used to mean a foreign corporation doing business in Massachusetts. Foreign corporations not doing business
in Massachusetts are subject to local taxation upon real estate and all tangible personal property, including merchandise, and are, of course,
subject to no excise.

**The credit for dividends is temporarily suspended with respect to dividends paid in 1933 to 1941 inclusive, by Acts of 1933, Chapter
307, as amended by Chapter 489 of the Acts of 1935, by Chapter 395 of the Acts of 1937, by Chapter 489 of the Acts of 1938 and by
Chapter 373 of the Acts of 1939.

DEDUCTIONS REDUCING TAX LIABILITY OF BUSINESS AND MANUFACTURING CORPORATIONS

DOMESTIC		FOREIGN	
CORPORATE EXCESS	INCOME	CORPORATE EXCESS	INCOME
Liabilities deducted from assets in determining share value, so that gross value of assets is not taxed as in case of local property tax.	Usual federal deductions from gross income to determine net income. Gains from sale of tangible capital assets situated outside Massachusetts.	Liabilities deducted from assets in determining share value, so that gross value of assets is not taxed as in case of local property tax.	Usual federal deductions from gross income to determine net income. All dividends.
Equity in real estate, full value of machinery used in conduct of business if taxable locally and full value of motor vehicles and trailers registered in Massachusetts, deducted from share value.	Income earned outside Massachusetts as indicated by statutory factors.	Such percentage of the share value as the value of the assets not employed in Massachusetts bears to the total value of all assets deducted.	All interest except that from Massachusetts inhabitants, corporations or banks other than National Banks and Trust Companies.
Full value of Massachusetts "non-taxable" securities, except shares in National Banks and in associations with transferable shares, deducted from share value.		Equity in real estate, full value of machinery used in conduct of business if taxable locally and full value of motor vehicles registered in Massachusetts deducted.	Gains from the sale of intangible capital assets. Gains from the sale of tangible capital assets situated outside Massachusetts.
Equity in all tangible property situated outside Massachusetts deducted from share value.		Full value of Massachusetts "non-taxable" securities held in Massachusetts, except shares in National Banks and in associations with transferable shares, deducted.	Income earned outside Massachusetts as indicated by statutory factors.
Cash and accounts and bills receivable attributable to an outside office deducted from share value.			Credit to tax of five percent of dividends paid Massachusetts inhabitants.*

* Temporarily suspended as to dividends paid in 1933-1941 inclusive.

† An unusual provision.

TAXATION OF INDIVIDUALS AND BUSINESS CORPORATIONS CONTRASTED
I. PROPERTY TAX

INDIVIDUAL		CORPORATION
Taxable On*	Exempt Upon	
Real Estate.	Intangible Property.	Exempt Upon Intangible Property.
Machinery and all other tangible personal property including merchandise, except motor vehicles and trailers subject to the excise imposed by G. L., Ch. 60A		Merchandise and every other type of tangible personal property except, in the case of a business corporation, machinery used in conduct of business.

* Subject to special exemptions for which see table relating to Annual Taxation by Local Assessors.

II. TAXES OTHER THAN PROPERTY

INDIVIDUAL		CORPORATION
Income Tax 1½% upon business income, wherever earned. 1½% “ annuities. 3% “ gains from sale of intangibles. 6% “ interest and dividends.		Excise Tax \$5 per thousand upon corporate excess or \$5 per thousand upon tangible property not locally taxable, whichever is higher. 2½% upon that portion of its income earned in Massachusetts, but subject in the case of a foreign corporation to a credit for dividends paid Massachusetts inhabitants.*
For exemptions and deductions, see table relating to Income Tax.		For detail and for minimum measures, see page 45.

* Temporarily suspended as to dividends paid in 1933-1941 inclusive.

TABLE ONE

LIST OF REVENUE COLLECTED, AND CERTAIN

TITLE OF TAX OR FEE	DESCRIPTION
<i>Business Corporations</i>	
1. Domestic business and manufacturing corporation tax*	Excise based upon value of corporate excess and upon net income.
2. Foreign business and manufacturing corporation tax	Excise based upon value of corporate excess and upon net income.
3. Special tax on income of corporations, domestic and foreign, 1920	$\frac{3}{4}$ of 1 per cent tax based upon net income.
4. Extra tax on income of corporations, domestic and foreign, 1921	$\frac{3}{4}$ of 1 per cent tax based upon net income.
5. War bonus tax on income of corporations, domestic and foreign, 1919	1 per cent tax based upon net income.
<i>Insurance Companies</i>	
6. Insurance premium tax	Based upon net premium income; 1 per cent domestic companies; 2 per cent foreign companies; retaliatory provisions apply.
7. Life insurance tax	$\frac{1}{4}$ of 1 per cent tax based upon net value of policies; retaliatory provisions apply.
8. Savings bank life insurance tax	$\frac{1}{2}$ of 1 per cent tax based upon all funds held as insurance reserve or surplus.
9. Massachusetts Hospital Life Insurance Company tax	$\frac{1}{4}$ of 1 per cent tax based upon annuity reserve.
<i>Legacy and Succession</i>	
10. Inheritance tax	A graduated tax on property of deceased persons.
10a. Estate tax	To acquire 80% credit Federal Estate Tax.
11. Additional inheritance war bonus tax	25 per cent of normal tax on property of deceased persons.
<i>Bank</i>	
12. Savings bank deposit tax	$\frac{1}{2}$ of 1 per cent based on average deposits.
12a. Massachusetts Hospital Life Insurance Company deposit tax	$\frac{1}{2}$ of 1 per cent based on deposits.
13. Savings department of trust companies deposit tax	$\frac{1}{2}$ of 1 per cent based on average deposits.
14. National bank tax	Measured by net income: Rate determined by Commissioner.
15. Trust company tax	Measured by net income: Rate determined by Commissioner.
15a. Banking Companies	Measured by net income: Rate determined by Commissioner.
<i>Public Service Corporations</i>	
16. War bonus, special and extra tax	1 per cent and $\frac{3}{4}$ of 1 per cent tax based upon net income.
17. Gas and electric light company tax	Franchise tax based upon the value of the capital stock.
18. Street railway company tax	Franchise tax based upon the value of the capital stock.
19. Railroad company tax	Franchise tax based upon the value of the capital stock.
20. Telephone and telegraph company tax	Franchise tax based upon the value of the capital stock.
21. Power company tax	Franchise tax based upon the value of the capital stock.
22. Crematory company tax	Franchise tax based upon the value of the capital stock.
23. Water company tax	Franchise tax based upon the value of the capital stock.
24. Aqueduct company tax	Franchise tax based upon the value of the capital stock.
25. Safe deposit company tax	Franchise tax based upon the value of the capital stock.
26. Bridge company tax	Franchise tax based upon the value of the capital stock.
27. Canal company tax	Franchise tax based upon the value of the capital stock.
<i>Miscellaneous Taxes</i>	
28. Stock transfer tax	Excise based at 2 cents upon each \$100 of the par value of shares of stock
29. Income tax	Classified tax at varying rates based upon income; individual, partnership, fiduciary, etc.
<i>Miscellaneous Revenue</i>	
30. Care and custody of deposits	Assessment $\frac{1}{20}$ of 1 per cent upon deposits in trust with State Treasurer.
31. Costs and summons on income tax	Assessment upon delinquent income taxpayers.
32. Interest on bank balances	From banks, account of daily deposits.
33. Certification of town notes.	Assessment, cities and towns, \$2 per note (20 or more notes, \$1 per note).
34. Sale of books, forms, etc.	Assessment, cities and towns, actual cost.
35. Auditing municipal accounts	Assessment, cities and towns, actual expenses.
36. Fees as Commissioner of Corporations and Taxation	For certain documents, copies and service of process.
37. Foreign corporation registration fees	\$50 foreign corporation registration fee.
38. Fees, failure of corporations to make returns	Discretionary penalties upon corporation returns.
39. Gas and electric light division (Public Utilities Department), expenses**	—
40. Expense of inquests	Assessment for expense of inquests.

* See G. L., Chapter 63, Section 38B, for taxation of Domestic Corporations engaged exclusively in buying and selling securities on their own account.

** See G. L., Chapter 63, Section 38C, in re manufacturing corporations.

** Repealed by Chapter 411 of the Acts of 1935.

ASSESSMENTS AND THE DISTRIBUTION THEREOF

STATUTE	Final Distribution
1. Chapter 63, General Laws . . .	Part to general revenue of Commonwealth; balance to cities and towns by statute. (G. L., Chapter 58, Section 20)
2. Chapter 63, General Laws . . .	Part to general revenue of Commonwealth; balance to cities and towns by statute. (G. L., Chapter 58, Section 20.)
3. Chapters 550 and 600 of 1920 . . .	Entire amount to general revenue of the Commonwealth.
4. Chapter 493 of 1921 . . .	Entire amount to general revenue of the Commonwealth.
5. Chapter 342 of 1919 . . .	Entire amount to Commonwealth for war bonus fund.
6. Chapter 63, General Laws . . .	Entire amount to general revenue of the Commonwealth.
7. Chapter 63, General Laws . . .	Entire amount to general revenue of the Commonwealth.
8. Chapter 63, General Laws . . .	Entire amount to general revenue of the Commonwealth.
9. Chapter 63, General Laws . . .	Entire amount to general revenue of the Commonwealth.
10. Chapter 65, General Laws . . .	Entire amount to general revenue of the Commonwealth.
10a. Chapter 65A, General Laws . . .	Entire amount to general revenue of the Commonwealth.
11. Chapter 342 of 1919 . . .	Entire amount to Commonwealth for war bonus fund.
12. Chapter 63, General Laws . . .	Entire amount to general revenue of the Commonwealth.
12a. Chapter 63, General Laws . . .	Entire amount to general revenue of the Commonwealth.
13. Chapter 63, General Laws . . .	Entire amount to general revenue of the Commonwealth.
14. Chapter 63, General Laws . . .	Entire amount to general revenue of the Commonwealth.
15. Chapter 63, General Laws . . .	Entire amount to general revenue of the Commonwealth.
15a. Chapter 172A, section 13, chapter 63, General Laws.	Entire amount to general revenue of the Commonwealth.
16. Chapter 342 of 1919, chapters 550 and 600 of 1920, and chapter 493 of 1921.	"War bonus" for that purpose; others to general revenue of the Commonwealth.
17. Chapter 63, General Laws . . .	To cities and towns where business is carried on; non-resident shares to the general revenue of the Commonwealth.
18. Chapter 63, General Laws . . .	Entire amount to general revenue of the Commonwealth.
19. Chapter 63, General Laws . . .	Entire amount to general revenue of the Commonwealth.
20. Chapter 63, General Laws . . .	Entire amount to general revenue of the Commonwealth.
21. Chapter 63, General Laws . . .	Entire amount to general revenue of the Commonwealth.
22. Chapter 63, General Laws . . .	Entire amount to general revenue of the Commonwealth.
23. Chapter 63, General Laws . . .	To cities and towns where business is carried on; non-resident shares to the general revenue of the Commonwealth.
24. Chapter 63, General Laws . . .	To cities and towns where business is carried on; non-resident shares to the general revenue of the Commonwealth.
25. Chapter 63, General Laws . . .	Entire amount to general revenue of the Commonwealth.
26. Chapter 63, General Laws . . .	Entire amount to general revenue of the Commonwealth.
27. Chapter 63, General Laws . . . (G. L. chapter 58, section 18)	Entire amount to general revenue of the Commonwealth.
28. Chapter 64, General Laws . . .	Entire amount to general revenue of the Commonwealth.
29. Chapter 62, General Laws . . .	Except the expenses of administration and amount retained under Chapter 357 of the Acts of 1933, to cities and towns by two different methods; but entire amount to general revenue of cities and towns.
30. Chapter 58, General Laws . . .	Entire amount to general revenue of the Commonwealth.
31. Chapter 62, General Laws . . .	Distributed the same as the income tax.
32. Chapter 62, General Laws . . .	To the general revenue of the Commonwealth.
33. Chapter 44, General Laws . . .	To the general revenue of the Commonwealth.
34. Chapter 44, General Laws . . .	To the general revenue of the Commonwealth.
35. Chapter 44, General Laws . . .	To the general revenue of the Commonwealth.
36. General Laws . . .	To the general revenue of the Commonwealth.
37. Chapter 181, General Laws . . .	To the general revenue of the Commonwealth.
38. Chapter 156, General Laws . . .	To the general revenue of the Commonwealth.
39. — . . .	—
40. Chapter 38, General Laws . . .	To the general revenue of the Commonwealth.

TITLE OF TAX OR FEE	Description
41. State tax	A deficiency bill determined by biennial legislative act covering difference between money appropriated and revenue available for State purposes, based on figures representing corporate values, local values and polls, apportioned every four years.
42. Voluntary association registration fees	\$50 registration fee upon voluntary associations and trusts where beneficial interest is divided into transferable certificates of participation or shares.
43. General property tax	Assessed and collected by cities and towns based on full and fair cash value of land, buildings and taxable tangible personal property at local rates.
44. Taxation of sales of gasoline and certain other motor vehicle fuel	To raise funds toward construction of highways and bridges, an excise on the privilege of using the highways.
45. Excise tax on registered motor vehicles and trailers.	For privilege of registration.
46. Special State Tax (Old Age Assistance) (1931-1932-1933)	Direct Tax. (Municipalities allowed to obtain money by a one dollar head tax on each male of twenty years of age or over. Purpose to render assistance to certain persons above the age of seventy.)
47. Beverage tax	Privilege of manufacturing, selling, and importing.
48. Beverage tax temporary additional	Excise on sale of alcoholic beverages and alcohol.
49. Cigarette tax, temporary	One mill for each cigarette sold by a distributor in the Commonwealth.
50. Temporary sur-taxes	15% in 1939 and 10% in 1940 of all taxes assessed under Chapter 62 of the General Laws, Acts of 1933, Chapter 307, Section 9 and Sections 30-60, inclusive, of Chapter 63 of the General Laws. 15% in 1939 and 10% in 1940 of taxes on all property subject to a legacy and succession tax with respect to property and interests accruing upon the death of persons dying in the calendar year 1939, 15% and in 1940, 10%.

RETURNS OR INFORMATION DUE	Taxes Payable
1. Between April 1 and April 10	Thirty days from date of bill (not before October 20) except income portion when return is due.
2. Between April 1 and April 10	Thirty days from date of bill (not before October 20) except income portion when return is due.
3. On or before July 1, 1920	October 1, 1920.
4. On or before July 1, 1921	October 20, 1921.
5. On or before August 15, 1919	October 1, 1919.
6. During the month of January	Thirty days from date of bill (not later than July 1).
7. On or before May 1	Thirty days from date of bill (not later than July 1)
8. On or before May 10	On or before May 25.
9. During the month of January	July 1.
10. Inventories due within 90 days after court appointment	One year from date of the bond.
10a. Information available under Inheritance Tax	18 months from death date.
11. Inventories due within 90 days after court appointment	One year from date of the bond.
12. May 10 and November 10	On May 25 and November 25.
12a. May 10 and November 10	On May 25 and November 25.
13. May 10 and November 10	On May 25 and November 25.
14. Between January 1 and January 10	Thirty days from date of bill (not before October 20).
15. Between January 1 and January 10	Thirty days from date of bill (not before October 20).
15a. Between January 1 and January 10	Thirty days from date of bill (not before October 20)
16. On or before August 15, 1919, and July 1, 1920, 1921	October 1, 1919, and October 20, 1920, 1921
17. Between April 1 and April 10	Thirty days from date of bill (not before October 20).
18. Between April 1 and April 10	Thirty days from date of bill (not before October 20).
19. Between April 1 and April 10	Thirty days from date of bill (not before October 20).
20. Between April 1 and April 10	Thirty days from date of bill (not before October 20).
21. Between April 1 and April 10	Thirty days from date of bill (not before October 20).
22. Between April 1 and April 10	Thirty days from date of bill (not before October 20).
23. Between April 1 and April 10	Thirty days from date of bill (not before October 20).

STATUTE	Final Distribution
41. Chapter 58, General Laws . . .	To the general revenue of the Commonwealth.
42. Chapter 182, General Laws . . .	To the general revenue of the Commonwealth.
43. Chapter 59, General Laws . . .	Accrues to cities and towns.
44. Chapter 64A, General Laws (Chapter 316, Acts of 1928) . . .	To the Highway Fund of the Commonwealth.
45. Chapter 60A, General Laws as amended . . .	To the general revenue of the cities and towns and a small part to the general revenue of the Commonwealth.
46. Chapter 398, Acts of 1931 . . .	Old Age Assistance Fund, to reimburse cities and towns for assistance given under Chapter 118A, General Laws.
47. Chapter 138, General Laws, section 21, as amended . . .	Old Age Assistance Fund, to reimburse cities and towns for assistance given under Chapter 118A, General Laws.
48. Acts of 1939, Chapter 434 . . .	General Fund of the Commonwealth.
49. Acts of 1939, Chapter 454 . . .	Welfare Reimbursement Fund.
50. Acts of 1939, Chapter 454 . . .	1939 Welfare Reimbursement Fund and in 1940 General Fund.

RETURNS OR INFORMATION DUE	Taxes Payable
24. Between April 1 and April 10 . . .	Thirty days from date of bill (not before October 20).
25. Between April 1 and April 10 . . .	Thirty days from date of bill (not before October 20).
26. Between April 1 and April 10 . . .	Thirty days from date of bill (not before October 20).
27. Between April 1 and April 10 . . .	Thirty days from date of bill (not before October 20).
28. Stamps affixed to certificates . . .	When transfer is made.
29. On or before March 1 . . .	50 per cent due March 1, balance on or before October 1
30. Annually . . .	Thirty days from date of bill.
31. On warrant issue . . .	At collection of tax.
32. Monthly . . .	At once.
33. Upon presentation . . .	Upon certification.
34. Upon request . . .	Annually.
35. Upon request . . .	Annually.
36. Upon request . . .	At once.
37. Upon registration . . .	At once.
38. Upon making required return . . .	At once.
39. — . . .	—
40. Annually . . .	Annually.
41. Before Legislature prorogues . . .	November 20.
42. Upon registration . . .	At once.
43. On or before date in assessor's notice . . .	Annually.
44. Monthly . . .	Monthly.
45. At time of registration . . .	Thirty days from date of bill.
46. Annually . . .	On or before October 5.
47. Monthly . . .	Monthly.
48. Monthly . . .	Monthly.
49. Monthly . . .	Monthly.
50. Not necessary . . .	Provisions of law relative to payment of permanent taxes apply.

TABLE TWO — ANALYSIS OF THE SOURCES OF TAX REVENUE AND WEALTH IN MASSACHUSETTS FOR THE YEARS 1938-1939
See previous reports for similar tables, 1925 to 1937 inclusive

	1938				1939					
	Wealth	Per Cent of Total	Taxes	Per Cent of Total	Tax Based on Ability to Pay	Wealth	Per Cent of Total	Taxes	Per Cent of Total	Tax Based on Ability to Pay
1. Real Est. Taxable (assessors' value)	\$5,724,846,381	35.32	\$211,687,628	65.81	\$113,613,541	\$5,667,741,156	35.13	\$208,587,373	65.23	\$112,341,043
2. Real Est. Exempt (assessors' value)	1,412,586,447	8.71	—	—	28,017,382	1,443,921,825	8.95	—	—	28,620,903
3. Personal (Tangible) Taxable (assessors' value)	520,754,439	3.21	18,989,132	5.90	10,325,579	530,759,922	3.29	19,395,102	6.06	10,520,980
3a. Motor Vehicle Excise (Local)	249,295,279	1.54	7,250,280	2.25	4,953,705	256,321,314	1.59	7,449,405	2.33	5,084,608
3b. Motor Vehicle Excise (State)	2,200,300	0.01	48,959	0.02	32,167	1,121,560	0.01	33,695	0.01	31,979
4. Personal (Tangible) Exempt (assessors' value)	166,115,276	1.03	—	—	3,313,192	167,192,739	1.04	—	—	3,325,781
5. Income (tax capitalized)	584,122,934	3.60	23,380,811	7.27	11,580,089	463,505,904	2.87	18,171,538	5.68	9,177,876
6. Business Corporations (corporate excess and income)	1,081,914,456	6.67	12,717,934	3.95	21,455,332	1,052,287,236	6.52	10,893,826	3.41	20,850,088
7. Inheritances (Taxed) (property value)	302,104,625	1.86	7,338,107	2.28	5,983,046	285,153,903	1.77	12,453,289	3.89	5,660,223
8. Inheritances (Exempt, estimated) (property value)	19,987,989	0.12	—	—	386,003	16,693,504	0.10	—	—	319,787
8A. Gasoline Tax	—	—	21,601,851	6.72	—	—	—	20,455,079	6.40	—
9. Public Service Corporations (Corporate franchise)	103,394,870	0.64	4,531,137	1.41	2,058,682	138,579,820	0.86	6,189,141	1.94	2,750,165
10. Insurance Companies (value premiums and reserves)	1,161,156,627	7.16	4,620,297	1.44	23,031,510	1,204,704,411	7.47	4,589,530	1.44	23,888,061
11. Polls (at \$2.00 each by local assessors)	—	—	2,558,286	0.80	—	—	—	2,783,956	0.87	—
12. Savings Banks and Savings Departments (assets)*	2,527,366,054	15.59	1,345,561	0.42	50,148,219	2,546,140,382	15.78	1,189,790	0.37	50,462,330
13. Co-operative Banks (assets)*	385,509,272	2.38	—	—	7,655,726	370,020,179	2.29	—	—	7,323,114
14. Savings and Loan Associations (assets)*	4,314,042	0.03	—	—	96,501	4,369,436	0.03	—	—	95,936
15. Credit Union (assets)	20,869,672	0.13	—	—	418,170	23,828,578	0.15	—	—	479,680
16. Trust Companies (Commercial Dept.) (assets)*	448,369,565	2.77	306,797	0.09	8,910,235	489,491,529	3.03	265,220	0.08	9,689,535
17. National Banks (assets)*	1,496,469,012	9.23	444,758	0.14	29,690,062	1,458,708,433	9.04	384,200	0.12	28,908,711
17a. Banking Companies*	—	—	—	—	—	12,000,135	0.08	2,516	—	255,829
18. Stock Transfers	—	—	222,297	0.07	—	267,574	—	267,574	0.08	—
19. Beverages	—	—	4,385,295	1.36	—	5,220,469	—	5,220,469	1.63	—
20. Cigarette Tax** (temporary)	—	—	—	—	—	1,208,863	—	1,208,863	0.38	—
21. Miscellaneous	—	—	240,031	0.07	—	246,063	—	246,063	0.08	—
	\$16,211,377,240	100.00%	\$321,669,141	100.00%	\$321,669,141	\$16,132,541,966	100.00%	\$319,786,629	100.00%	\$319,786,629

* Less Real Estate. ** From September 1, 1939.

TABLE THREE — ANALYSIS OF THE SOURCES OF TAX REVENUE IN MASSACHUSETTS FOR THE YEARS 1935-1939

	1935		1936		1937		1938		1939	
	Per Cent of Total		Per Cent of Total		Per Cent of Total		Per Cent of Total		Per Cent of Total	
From taxation of Real Estate (by Local Assessors)	67.50	\$201,698,609	66.03	\$203,594,918	64.17	\$211,687,628	65.81	\$208,587,373	65.23	
From taxation of Personal Estate (by Local Assessors)	8.16	24,372,773	7.86	24,228,863	5.82	18,471,965	5.90	19,395,102	6.06	
From taxation of Motor Vehicles (by Local Assessors)	1.87	5,600,281	2.12	6,538,793	2.39	7,595,504	2.25	7,449,405	2.33	
From taxation of Motor Vehicles (by State)	-	-	-	-	82.44	48,891	80.78	33,695	7.91	
From taxation of Incomes (by the State, distributed to Cities and Towns)	6.10	18,226,428	6.43	19,811,521	8.38	26,621,999	8.38	18,171,538	5.68	
From taxation of Business Corporations (by the State, five-sixths distributed to Cities and Towns through 1935; 1936 — 1938, amount determined by statute)	2.72	8,118,956	3.56	10,960,115	3.91	12,408,170	3.95	10,893,826	3.41	
From taxation of Legacies and Successions (by and for the State)	2.02	6,049,051	1.85	5,703,098	2.53	8,034,908	2.28	12,453,289	3.89	
From taxation of Gasoline (by and for the State)	5.82	17,383,370	5.96	18,386,352	6.24	19,820,398	6.72	20,455,079	6.40	
From taxation of Public Service Corporations (by the State, partly distributed)	1.39	4,166,069	1.66	5,110,796	1.93	6,123,304	1.41	6,189,141	1.94	
From taxation of Insurance Companies (by and for the State)	1.32	3,961,143	1.37	4,239,065	1.39	4,424,560	1.44	4,580,530	1.44	
From taxation of Polls (at \$2.00 each, by Local Assessors)	0.88	2,621,562	0.86	2,650,526	0.80	2,540,354	0.80	2,783,956	0.87	
From taxation of Savings Banks and Savings Departments of Trust Companies (by and for the State)	0.68	2,024,311	0.60	1,862,509	0.52	1,642,426	0.42	1,189,790	0.37	20.69%
From taxation of National Banks, Trust Companies and Banking Companies* (by and for the State)	0.21	632,440	0.16	497,018	0.21	687,811	0.23	651,936	0.20	
From taxation of Stock Transfers (by and for the State)	0.09	264,855	0.12	377,003	0.12	396,595	0.07	287,574	0.08	
From taxation of Beverages (by the State, for Cities and Towns)	1.15	3,433,043	1.34	4,120,228	1.49	4,741,041	1.36	5,220,469	1.63	
From taxation of Cigarettes (by and for the State)	-	-	-	-	-	-	-	1,208,863	0.38	
From taxation of Miscellaneous (by and for the State)	0.09	265,581	0.08	234,870	0.08	241,408	0.07	246,063	0.08	
Totals from all taxation	100.00%	\$298,818,472	100.00%	\$308,315,675	100.00%	\$317,590,098	100.00%	\$321,669,141	100.00%	
Average rate of local taxation		\$34.68 per \$1,000		\$35.33 per \$1,000		\$35.45 per \$1,000		\$36.94 per \$1,000		
Federal Taxes in Massachusetts		\$113,414,704.31		\$112,326,068.03		\$157,751,089.55		\$186,277,559.11		

* Banking companies first included in 1939.

See also Table Five, showing analysis of revenue from all sources.

TABLE FOUR — REVENUE AND PERCENTAGES FROM DIRECT TAXATION 1935-1939

	1935	1936	1937	1938	1939
Real Estate	\$201,698,609	\$203,594,918	\$203,790,674	\$211,687,628	\$208,587,373
Personal Estate	8.16%	7.86%	5.82%	5.90%	5.90%
Motor Vehicles	24,372,773	24,228,863	18,471,965	18,989,132	19,355,102
Incomes	5,600,281	6,538,793	7,644,485	7,239,219	7,453,100
Business Corporations	18,226,428	19,811,521	26,621,999	23,350,811	18,171,538
Legacies	8,118,956	10,960,115	12,403,170	12,717,934	10,893,826
Gasoline	6,049,051	5,703,098	8,034,908	7,338,107	12,453,289
Public Service Corporations	17,383,370	18,386,352	19,820,398	21,601,851	20,455,079
Insurance	4,166,069	5,110,796	6,123,304	4,531,137	6,189,141
Polls	3,961,143	4,239,065	4,424,560	4,620,297	4,589,530
Savings Banks and Savings Departments	2,621,562	2,650,526	2,540,354	2,558,286	2,733,956
National Banks, Trust Companies and Banking Companies*	2,024,311	1,862,509	1,642,426	1,345,561	1,189,790
Stock Transfers	632,440	497,018	687,811	751,555	651,936
Beverages	264,855	377,003	396,595	222,297	267,574
Cigarettes	3,433,043	4,120,228	4,741,041	4,385,295	5,220,469
Miscellaneous	—	—	—	—	1,208,863
	265,581	234,870	241,408	240,031	246,063
	\$298,818,472	\$308,315,675	\$317,590,098	\$321,669,141	\$319,786,629
	100.00%	100.00%	100.00%	100.00%	100.00%

* Banking companies first included in 1939.

See also Table Five, showing analysis of revenue from all sources.

TABLE FIVE — ANALYSIS OF SOURCES OF REVENUE AS ASSESSED IN MASSACHUSETTS FOR ALL ITS GOVERNMENTAL UNITS

	1937	Per Cent	1938	Per Cent	1939	Per Cent
Real Estate—Tax	\$203,790,674	46.85	\$211,687,628	47.49	\$208,587,373	46.29
Tangible Personal Property—Tax	18,471,965	4.25	18,989,132	4.26	19,395,102	4.30
Motor Vehicle Excise—Local and State	7,644,485	1.76	7,299,219	1.64	7,483,100	1.66
Income—Tax	26,621,999	6.12	23,380,811	5.25	18,171,538	4.03
Receipts Municipal Public Service Enterprises	29,938,972	6.88	30,430,445	6.83	31,335,760	6.95
Miscellaneous Municipal Receipts	41,856,393	9.62	49,617,005	11.13	53,551,072	11.88
Motor Vehicles—Fees, Fines, etc.	7,193,890	1.65	6,920,352	1.55	7,217,077	1.60
Gasoline Tax	19,820,398	4.56	21,601,851	4.85	20,455,079	4.54
Business Corporations—Excise	12,408,177	2.85	12,717,934	2.85	10,893,826	2.42
Miscellaneous State Receipts	30,892,070	7.10	29,519,472	6.62	31,295,582	6.95
Inheritance—Excise	7,657,646	1.76	7,068,739	1.59	9,841,195	2.18
Estate—Excise	377,262	0.09	269,368	0.06	2,612,094	0.58
Public Service Corporations—Franchise	6,123,304	1.41	4,531,137	1.02	6,189,141	1.37
Insurance—Excise	4,424,560	1.02	4,620,297	1.04	4,589,530	1.02
Miscellaneous County Receipts	5,092,020	1.15	5,121,865	1.15	5,324,204	1.18
Savings Bank and Savings Departments—Excise	1,642,426	0.38	1,345,561	0.30	1,189,790	0.26
Poll Tax	2,540,354	0.58	2,558,286	0.57	2,783,936	0.62
Beverages—Excise	4,741,041	1.09	4,385,295	0.98	5,220,469	1.16
Alcoholic Beverages Control Commission—Licenses and Fees	596,827	0.14	554,392	0.12	531,171	0.12
Banks—National, State and Banking Companies—Excise	687,811	0.16	751,555	0.17	651,936	0.15
Stock Transfer—Excise	396,595	0.09	222,237	0.05	267,574	0.06
Cigarette Tax (temporary)					1,208,863	0.27
State Racing Commission	2,145,270	0.49	2,152,254	0.48	1,832,853	0.41
	\$434,994,139	100.00%	\$445,745,495	100.00%	\$450,628,285	100.00%

TABLE SIX — ANALYSIS OF EXPENDITURES BY THE STATE, ITS COUNTIES, ITS CITIES AND TOWNS AND ITS DISTRICTS BEING ALL OF THE GOVERNMENTAL UNITS IN MASSACHUSETTS (city and town figures from revenue only)

	1934	Per Cent	1935	Per Cent	1936	Per Cent	1937	Per Cent	1938	Per Cent
Education	\$79,928,476	21.25	\$85,376,809	20.79	\$85,277,994	20.42	\$86,926,741	20.03	\$87,731,927	19.07
Interest and Debt	61,219,377†	16.28	66,876,315†	16.28	65,709,070‡	15.74	67,554,793‡§	15.57	\$865,268,136	14.19
Highways	43,871,881	11.66	48,624,057	11.84	49,008,178	11.74	42,626,253	9.82	46,734,160	10.16
Fire and Police	33,338,057	8.86	36,202,102	8.82	35,925,740	8.60	36,674,278	8.45	37,181,231	8.08
Public Welfare	62,572,895	16.64	66,830,583	16.27	72,023,123	17.25	89,908,070	20.72	106,457,877	23.14
Health and Sanitation	20,007,545	5.32	21,583,629	5.26	22,064,039	5.28	23,089,295	5.32	23,063,956	5.02
Miscellaneous*	29,169,038	7.76	32,635,522	7.95	35,268,807	8.45	33,016,967	7.98	41,356,688	8.99
Public Service Enterprises	13,974,136	3.71	15,077,747	3.67	15,057,968	3.61	15,352,175	3.59	15,163,267	3.30
General Government **	10,694,747	2.84	10,853,365	2.64	11,405,586	2.73	11,358,318	2.57	11,543,848	2.51
Mental Diseases	10,000,977	2.66	13,589,687	3.31	13,578,077	3.25	13,170,015	3.03	13,140,926	2.86
Courts	5,771,375	1.53	6,280,905	1.53	6,345,542	1.52	6,695,117	1.54	7,310,211	1.59
Correction	5,618,764	1.49	6,717,558	1.64	5,914,688	1.42	5,962,790	1.38	5,030,716	1.09
	\$376,167,268	100.00%	\$410,651,479	100.00%	\$417,378,812	100.00%	\$433,944,752	100.00%	\$459,982,953	100.00%

Difference between expenditures and assessments explained in part by uncollected taxes, or cash balance.

* Miscellaneous is made up of diversified activities.

** Separated for Cities and Towns only

† Includes \$4,398,402 tax title redemptions paid to State by Cities and Towns.

‡ Includes \$9,614,516 tax title redemptions paid to State by Cities and Towns.

§ Includes \$6,890,877 tax title redemptions paid to State by Cities and Towns.

TABLE SEVEN —

ANALYSIS RECEIPTS

	1938	1939	1937	1938
Miscellaneous State Receipts:				
Sales from industries at correctional institutions	- *	- *		
All other (Departmental and institution sales, licenses, fees, rentals, board, contributions, special assessments, etc.) not including expenses of income tax division and State Racing Commission	\$7,847,848 21,671,624	\$7,985,581 23,310,001		\$7,070,178.90 19,183,795.40 4,176,470.19 \$30,430,444.49
Subventions and grants	\$29,519,472	\$31,295,582		\$5,036,935.41 312,613.23 **13,594,123.83 13,202.52 ***1,323,770.87
Miscellaneous County Receipts:				
Interest	\$1,727.48	\$1,199.72		1,436,346.03
Fines	2,097,593.62	2,152,696.58		18,259,566.13
Jails	86,586.99	102,632.10		2,255,634.71
Highways and bridges	75,996.45	73,853.54		2,167,369.06
Training schools	60,241.68	58,430.06		892,052.55
Agricultural schools	283,534.20	276,227.84		4,119,817.46
Tuberculosis hospitals maintenance	1,863,266.25	1,919,528.44		206,166.94
Pedlers' licenses	15,319.00	17,819.00		41,856,392.72
State reservations	9,032.57	12,350.03		\$71,795,364.53
Contributions for advertising	5,697.81	10,053.66		
Miscellaneous	89,887.50	79,940.30		
Dog licenses and fines	371,320.67	386,833.25		
Industrial farm maintenance	23,142.17	25,838.28		
Prison industries	43,279.49	22,300.26		
Fees retained	18,333.85	17,536.66		
Printing law records	32,301.03	25,337.06		
All other	44,604.09	141,627.58		
	\$5,121,864.94	\$5,324,204.36		\$80,048,060.23
Receipts Municipal Public Service Enterprises:				
Electric light				\$7,159,722.31
Water				18,623,681.24
All other				4,155,588.26
Miscellaneous Municipal Receipts:				
General:				\$5,219,608.19
Licenses and permits				389,020.24
Fines and forfeits				**10,548,942.73
Grants and gifts for expenses				20,336.13
All other				***1,418,685.15
Commercial:				
Special assessments				1,400,764.53
Departmental:				12,680,424.31
Health and sanitation				2,099,290.81
Charities and Soldiers' Benefits				2,431,787.14
Schools				935,746.58
All other				4,048,336.50
Cemeteries				63,450.41
Interest				
Premiums				
				49,617,605.74
				\$80,048,060.23

* Included in working capital funds.

** Federal grants for relief and industrial education
Gifts and contributions from individuals*** 1936 Includes revenue for outlay \$809,420.10.
1937 Includes revenue for outlay \$802,459.27.
1938 Includes revenue for outlay \$795,858.61.

	1934	1935	1936	1937	1938
Receipts Municipal Public Service Enterprises:					
Electric light	\$7,155,550.42	\$3,212,505.86	\$3,680,356.82	\$10,337,806.76	\$13,081,706.47
Water	4,350,144.47	1,840,706.89	255,111.25	211,155.97	512,417.36
All other					
Miscellaneous Municipal Receipts:					
General:					
Licenses and permits					\$5,036,935.41
Fines and forfeits					312,613.23
Grants and gifts for expenses					**13,594,123.83
All other					13,202.52
Commercial:					***1,323,770.87
Special assessments					1,436,346.03
Departmental:					18,259,566.13
Health and sanitation					2,255,634.71
Charities and Soldiers' Benefits					2,167,369.06
Schools					892,052.55
All other					4,119,817.46
Cemeteries					206,166.94
Interest					
Premiums					
					\$80,048,060.23

	State				Counties				Cities and Towns			
	1936	1937	1938	1939	1936	1937	1938	1939	1936	1937	1938	1939
Legislative Department	\$891,681	\$909,933	\$951,381	\$976,331	\$456,807	\$467,763	\$466,789	\$465,292				
Legislative Investigations	15,954	63,101	69,353	37,058	631,348	646,557	660,561	668,837				
*Governor and Council	3,050,697	2,915,859	3,097,913	3,073,982	15,801	15,562	14,918	11,636				
Secretary of the Commonwealth	470,861	248,104	403,747	188,151	228,520	216,579	193,084	235,291				
Treasurer and Receiver General	540,742	451,693	773,810	501,810	521,930	549,729	549,834	558,107				
Auditor of the Commonwealth	71,870	74,049	76,318	83,995	68,731	71,256	78,337	83,809				
Attorney General	179,601	170,512	184,246	168,709	82,293	129,927	276,173	303,418				
Dept. of Agriculture	612,915	602,084	590,525	550,033	22,077	18,639	16,236	44,767				
" " Conservation	1,073,197	849,526	969,831	1,996,370	—	—	—	—				\$5,363,061
" " Banking and Insurance	784,687	789,809	814,314	849,031	—	—	—	—	\$5,417,902	\$5,552,379	\$5,674,510	\$5,456,013
" " Corporations and Taxation	1,416,572	1,582,331	1,655,323	1,677,351	—	—	—	—	5,203,077	5,552,379	7,118,532	7,243,808
" " Civil Service and Registration	352,270	378,420	409,466	402,151	—	—	—	—	7,165,024	6,376,520	6,838,446	7,658,145
" " Industrial Accidents	216,464	350,276	339,247	366,658	—	—	—	—	1,375,843	1,375,843	1,445,122	1,445,122
" " Labor and Industries	633,247	1,134,770	4,452,482	4,198,983	—	—	—	—	283,297	322,423	333,528	326,017
" " Public Utilities	361,957	363,255	331,111	331,111	—	—	—	—	\$19,317,657	\$19,045,067	\$21,410,138	\$22,107,513
Metropolitan District Boulevards	1,437,463	1,094,480	1,033,771	2,193,994	—	—	—	—				
Miscellaneous	1,201,886	839,239	878,190†	944,129†	—	—	—	—				
Salaries county officers and assistants	—	—	—	—	—	—	—	—				
Clerical assistance	—	—	—	—	—	—	—	—				
County commissioners' traveling ex- penses	—	—	—	—	—	—	—	—				
Repairing, furnishing and improving county buildings	—	—	—	—	—	—	—	—				
Care, fuel, lights and supplies in county buildings	—	—	—	—	—	—	—	—				
State reservations	—	—	—	—	—	—	—	—				
Pensions	—	—	—	—	—	—	—	—				
Previous years' bills	—	—	—	—	—	—	—	—				
Advertising recreational advantages	—	—	—	—	—	—	—	—				
Miscellaneous	—	—	—	—	—	—	—	—				
Dog damage and rabies inspection	—	—	—	—	—	—	—	—				
Printing law records	—	—	—	—	—	—	—	—				
Emergency hurricane storm damage	—	—	—	—	—	—	—	—				
All other	—	—	—	—	—	—	—	—				
Recreation	—	—	—	—	—	—	—	—				
Pensions	—	—	—	—	—	—	—	—				
Unclassified	—	—	—	—	—	—	—	—				
Cemeteries	—	—	—	—	—	—	—	—				
Administration of trust funds	—	—	—	—	—	—	—	—				
Suffolk County	\$13,302,064	\$12,817,441	\$17,025,943	\$18,539,847	\$2,296,183	\$2,403,350	\$2,578,485	\$2,746,156	\$19,317,657	\$19,045,067	\$21,410,138	\$22,107,513
Totals of State	\$13,302,064	\$12,817,441	\$17,025,943	\$18,539,847	—	—	—	—	—	—	—	—
*Counties	2,649,086	2,754,459	2,920,608	3,073,711	352,903	351,109	342,123	329,555				
Cities and Towns	19,317,657	19,045,067	21,410,138	22,107,513	\$2,649,086	\$2,754,459	\$2,920,608	\$3,075,711	\$19,317,657	\$19,045,067	\$21,410,138	\$22,107,513
	\$35,268,807	\$34,616,967	\$41,356,689	\$43,723,071								

* See also next page.

† Does not include \$5,000,000 payment to cities and towns from the Highway Fund under the provisions of Chapter 500 of the Acts of 1938.
‡ Does not include \$9,600,000 paid to cities and towns from Highway Fund.

OTHER COUNTY EXPENDITURES:	1935	1936	1937	1938	1939
	Outlays:				
Construction of County Buildings and Purchase of Land	\$219,655.56	\$153,572.10	\$440,893.31	\$378,952.17	\$327,076.00
Constructing Tuberculosis Hospitals	115,846.60	733,659.13	284,020.44	85,636.15	94,436.00
Special Highways and Bridges	242,429.47	133,156.34	31,893.94	16,420.63	794,010.00
Suffolk County Courthouse	-	142,569.76	1,684,004.16	2,807,128.46	10,858.00
Suffolk County Jail Improvements	-	-	-	913.41	-
*Governor and Council includes:					
Executive Department	\$203,732.64	\$188,814.37	\$157,654.48	\$131,737.63	\$113,116.03
State Library	53,402.00	60,702.66	60,205.26	59,827.98	39,261.34
Superintendent of Buildings	350,688.90	338,837.70	349,469.89	332,341.98	400,148.38
Military	1,128,604.75	933,500.78	896,153.90	939,267.90	885,245.07
Administration and Finance	280,022.43	303,653.25	305,609.40	351,178.78	339,363.60
State Aid and Pensions	464,011.18	482,968.82	417,851.38	438,093.38	474,144.23
Alcoholic Beverages Control Commission	125,694.41	142,993.63	157,060.39	148,085.96	149,597.17
Soldiers' Home	496,756.45*	378,212.15	371,501.31	427,367.89	417,045.44
State Racing Commission	142,172.34	165,010.25	148,252.88	143,337.14	87,283.42
State Planning Board	-	43,747.60	43,993.41	43,997.24	142,210.51
Miscellaneous	40,753.29	12,255.74	8,106.93	62,676.57	106,566.86
	\$3,285,838.39	\$3,050,696.95	\$2,915,859.23	\$3,097,912.45	\$3,073,982.05

*Under unassigned accounts previously.

DIVISION OF SOURCES OF REVENUE MASSACHUSETTS

TABLE NINE --

	1937				1938				1939			
	Cities and Towns	State	Counties	Total	Cities and Towns	State	Counties	Total	Cities and Towns	State	Counties	Total
Real Estate Tax	\$203,790,674	-	-	\$203,790,674	\$211,687,628	-	-	\$211,687,628	\$208,587,373	-	-	\$208,587,373
Tang. Per. Prop. Tax	18,471,965	-	-	18,471,965	18,989,132	-	-	18,989,132	19,365,102	-	-	19,365,102
Motor Vehicle Excise (Local and State)	7,505,504	\$48,891	-	7,554,485	7,250,260	\$48,959	-	7,299,219	7,440,405	\$33,605	-	7,483,100
Income Tax	24,201,817	2,420,182	-	26,621,999	21,255,283	2,125,528	-	23,380,811	15,081,485	3,090,063	-	18,171,538
Misc. Munic. Pub. Ser. Enter.	29,938,972	-	-	29,938,972	30,430,445	-	-	30,430,445	31,335,760	-	-	31,335,760
Misc. Munic. Receipts	41,856,393	-	-	41,856,393	49,617,605	-	-	49,617,605	53,551,072	-	-	53,551,072
Motor Vehicles Registration*	-	7,193,890	-	7,193,890	6,920,352	-	-	6,920,352	7,217,077	-	-	7,217,077
Gasoline Tax*	19,820,398	10,820,398	-	30,640,796	5,000,000	15,601,851	-	21,601,851	9,600,000	10,555,079	-	20,455,079
Business Corporations Excise**	9,666,992	2,741,178	-	12,408,170	9,852,786	2,865,148	-	12,717,934	3,017,543	8,074,826	-	10,893,826
Miscellaneous State Receipts	30,892,077	7,687,046	-	38,579,123	29,519,472	7,008,739	-	36,528,211	7,876,283	31,295,582	-	39,171,865
Inheritance Excise	-	377,262	-	377,262	-	269,368	-	269,368	-	8,841,195	-	8,841,195
Estate Excise	-	4,981,401	-	4,981,401	-	3,460,925	-	3,460,925	-	2,612,094	-	2,612,094
Public Service Corps. Excise***	1,141,903	4,424,560	-	5,566,463	1,070,212	4,620,297	-	5,690,509	1,067,143	4,586,530	-	5,653,673
Insurance Excise	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous County Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Savings Bks. and Savings Depts.	-	-	\$5,022,020	5,022,020	-	-	-	5,121,865	-	5,324,204	-	5,324,204
Excise	-	1,642,426	-	1,642,426	-	1,345,561	-	1,345,561	-	1,189,790	-	1,189,790
Poll Tax	2,540,354	4,741,041	-	7,281,395	2,558,286	4,385,295	-	6,943,581	2,783,956	5,220,469	-	8,004,425
Beverages, Excise	-	-	-	-	-	-	-	-	-	-	-	-
Alcoholic Beverages Control Commission, Fees	-	596,827	-	596,827	-	554,392	-	554,392	-	531,171	-	531,171
Bank Excise (National, State and Banking Companies)****	-	687,811	-	687,811	-	751,555	-	751,555	-	651,936	-	651,936
Stock Transfer Excise	-	396,595	-	396,595	-	222,297	-	222,297	-	267,574	-	267,574
Cigarette Tax (temporary)	-	-	-	-	-	-	-	-	-	1,208,863	-	1,208,863
State Racing Commission	-	2,145,270	-	2,145,270	-	2,152,254	-	2,152,254	-	1,832,853	-	1,832,853
	\$339,204,664	\$90,767,455	\$5,022,020	\$434,994,139	\$341,206,267	\$92,911,993	\$5,121,865	\$429,240,125	\$356,727,579	\$88,576,502	\$5,324,204	\$450,628,285

* All spent on highways.

** In 1936 and thereafter distribution is determined by statute.

***The tax on shares of non-residents of Massachusetts was retained by the State in 1934. In 1935 and thereafter the total tax is retained by the State with the exception of the tax of gas, electric light and water corporations.

****The tax on shares of non-residents of Massachusetts was retained by the State in 1934. In 1935 and thereafter the total tax is retained by the State.

†1939 Tax distributed to cities and towns in 1940.

DECISIONS OF THE MASSACHUSETTS SUPREME JUDICIAL COURT.

DECISIONS AFFECTING MUNICIPAL CORPORATIONS

MARY C. TURNER *vs.* BOARD OF APPEALS OF MILTON
Mass. Adv. Sh. (1940) 223.

Norfolk. December 5, 1939. — February 2, 1940.

*Municipal Corporations, By-laws and ordinances, Zoning, Building laws,
Board of Appeal.*

Upon the completion of alteration work upon a building in Milton the deputy building inspector granted an occupancy permit under the chapter of the by-laws of the town entitled "Zoning." A neighboring landowner sought an annulment of the permit on the ground that the occupancy permit is provided for by the zoning by-laws and not by the building code and was improperly issued by the building inspector, since it could be issued only by the board of appeals under the zoning by-laws. After a hearing the board of appeals revoked the permit, and the appellant filed an appeal in the Superior Court, under G. L. (Ter. Ed.) c. 40, § 30. The Superior Court annulled the decision of the board, and the board appealed.

The court said: "The attempt of the board of appeals in its decision to incorporate the zoning by-laws by reference into the building by-laws is ineffectual. The purpose of each by-law is separate and independent of that of the other. Each forms a set of local regulations distinct from that of the other, and the aim of each is different although both, in a broad sense, pertain to the construction and alteration of buildings." *Slack v. Inspector of Buildings of Wellesley*, 262 Mass. 404. *Commonwealth v. Haffer*, 279 Mass. 73.

Section 30 of G. L. (Ter. Ed.) c. 40, as amended, regulates appeals from the decisions of building inspectors and from boards of appeals in matters relating to local zoning regulations, and provides that a landowner who is aggrieved by the decision of the building inspector may appeal to the board. But a neighboring landowner has no such appeal from a decision of the inspector granting a permit. Such a person had no right before the adoption of the present statute (G. L. [Ter. Ed.] c. 40, § 30, as inserted by St. 1933, c. 269, § 1, and amended by St. 1935, c. 388) to bring a bill in equity to restrain the execution of the work authorized by the permit.

"Upon the evidence," said the court, "we cannot say that the implied finding of the judge that the defendants were not acting as a board under the building code was plainly wrong, in view of his further finding that the defendants treated the appeal as though claimed under G. L. (Ter. Ed.) c. 40, § 30, as inserted by St. 1933, c. 269, § 1, which is confined entirely to matters relating to zoning. There was no error in ruling that the board 'was without power to so entertain the appeal' and in annulling the decision of the defendants."

It was contended that if the board had no authority to hear the appeal then the Superior Court had no jurisdiction to hear the appeal. In denying this contention the court stated that the appellant, being aggrieved by the decision of the board, was given the right under said § 30 to file an appeal in the Superior Court, and that jurisdiction was expressly conferred upon the Superior Court by that section to "annul such decision if found to exceed the authority of such board, or make such other decree as justice and equity may require."

TOWN OF LAKEVILLE *vs.* CITY OF CAMBRIDGE

Mass. Adv. Sh. (1940) 311.

Plymouth. October 5, 1939. — February 26, 1940.

Needy Person. Settlement. Domicile.

The point to be decided in this case was whether one Earley, a former patient at the Lakeville State Sanatorium, who had been employed at the sanatorium for five years subsequent to his discharge therefrom as a patient, had acquired a settlement in the town of Lakeville, or whether his settlement was still in Cambridge where he had resided for more than five years previous to the time when he entered the sanatorium as a patient.

The statute in force during the period in question provided that "failure for five consecutive years by a person, after reaching the age of twenty-one, to reside in a town where he had a settlement, shall defeat" the settlement. The statute continued: "The time during which a person shall be an inmate of any . . . public or state institution, within the Commonwealth or in any manner under its care or direction, or that of an officer thereof, . . . shall not be counted in computing the time either for acquiring or for losing a settlement . . ." St. 1922, c. 479. St. 1925, c. 34. St. 1926, c. 292. St. 1931, c. 394, § 211. G. L. (Ter. Ed.) c. 116, § 5. These statutes cited changed the law as declared in *Lanesborough v. Ludlow*, 250 Mass. 99. In these statutes the word "reside" means "have his domicile."

In sustaining the defendant's exceptions to the auditor's finding that Earley had not acquired a domicile in Lakeville, the court said: "In order to acquire a domicile in Lakeville, it was not necessary for Earley to determine to make that town his permanent home. It was enough for him to live there with the intention of remaining for an indefinite period and without any fixed or certain purpose to return to Cambridge." The court thought that a jury might well have inferred from the facts stated in the auditor's report that while living at the sanatorium as an employee Earley had no fixed or certain purpose to return to Cambridge. It was further held that, even though his motive in seeking employment at the sanatorium was to "stay where his case could be watched," it could not have been ruled as matter of law that during the period in question he was "in any manner under" the "care or direction" of the sanatorium or of "an officer thereof," in view of the fact that he received but one treatment in all that time.

No similar case is likely to arise, because G. L. (Ter. Ed.) c. 116, § 2, now provides that "No former patient of a state or county tuberculosis sanatorium or hospital, who is employed in such an institution, shall lose or gain a settlement or be in the process of losing or gaining a settlement while so employed."

COMMONWEALTH vs. JAMES M. O'BRIEN.

Mass. Adv. Sh. (1940) 467.

Suffolk. February 5, 1940. — March 12, 1940.

Municipal Corporations, Officers and agents: criminal liability for fraudulent misappropriation.

The defendant, who vacated the office of treasurer of Revere upon his election as mayor of the city, was found guilty by a jury of fraudulent misappropriation and embezzlement of money of the city while serving in the capacity of treasurer.

On January 8, 1935, when the treasurer who succeeded the defendant assumed office, a State accountant turned over to him in cash and checks about \$95,000. When the accountants from the Commonwealth's division of accounts audited the books in March they found a shortage as of January 8 of \$13,277.04. On May 18, 1935, the defendant's former secretary, who had access to the vaults, took from the top shelf of the vault a tin box containing \$12,401.51 and showed it to another clerk. On May 20, 1935, the defendant notified the accountants that the money had been located at the treasurer's office. The accountants thereupon went to the treasurer's office and the secretary brought out the box from the vault and turned the \$12,401.51 over to the treasurer. At a later date an attorney, acting for the defendant, turned over to the treasurer an amount representing the difference between the shortage existing before the box was found and the amount found therein. There was evidence that the defendant was not in the treasurer's office at the time the cash was counted on January 8 or at any time thereafter until some time in September, 1935.

G. L. (Ter. Ed.) c. 266, § 51, so far as material, provides: "A . . . city . . . officer who embezzles or fraudulently converts, or who fraudulently takes or secretes with intent so to do, effects or property which belong to or are in possession of said . . . city . . . shall be punished . . ." The burden was upon the Commonwealth to establish beyond a reasonable doubt that the defendant, as treasurer of the city of Revere, fraudulently converted, or fraudulently took or secreted with intent to fraudulently convert, the city's money. It was not contended that he was not the treasurer, or that there was not a shortage of money for which he was properly accountable. The treasurer of a city is an independent accounting

officer, by statute made the depository of its moneys, and the legal possession of the specific moneys in his hands, from whatever source, is in him. He holds all moneys of the city as its property and exclusively for its use. *Mansfield v. Hanaford*, 250 Mass. 559, and cases cited.

The court stated that without fraudulent intent there may be misconduct but there will be no criminality, and the question whether there has been a conversion, accompanied by a fraudulent intent, is a question of fact to be passed upon by the jury if there is any evidence in the case that warrants the submission of that question to it. The word "fraudulently" in the statute requires that there must be some deceit, concealment or breach of trust. *Commonwealth v. Hays*, 14 Gray, 62. See *Commonwealth v. Dow*, 217 Mass. 473. The defendant was obligated to account for and turn over to his successor in office the moneys of the city for which he was properly accountable. But proof of a neglect to account for such money, or proof of a bare taking and conversion of it, in and of itself, would not constitute conversion with a fraudulent intent, and the mere neglect or refusal to pay over funds in the hands of a public officer, such as the defendant, is not sufficient to sustain a conviction for a misappropriation of the funds, in the absence of a statute making such failure or refusal sufficient evidence of the fact. *Robinson v. State*, 109 Ga. 564.

The court found that there was no direct evidence of any fraudulent conversion or taking of money. Persons other than the defendant had access to the vaults, and the Commonwealth's evidence failed to exclude the possibilities of its loss in other ways than by a fraudulent conversion by the defendant. There was no evidence of any falsified accounts. There was nothing to show any evasion on the part of the defendant in explaining his shortage, in fact, there was no evidence that anyone ever talked with him concerning the shortage until he sent for the accountants on May 20. There was no evidence that he fled, or that he ever made any representations in regard to the affairs of his office except on May 20, or that he ever refused to account for the shortage. There was no evidence that the defendant himself replaced any money in the vault.

In the opinion of the court, the fact that the defendant's secretary found the money and the defendant notified the accountants that it had been found did not warrant the inference that the defendant was a party to the return of the money. Nor did the court think that any inference unfavorable to the defendant was to be drawn from the payment by his attorney of the sum of money amounting to the balance of the shortage. Even though a financial benefit would result to the defendant from the return of the money, the court was of opinion that that fact, the other facts that the jury could find, and the permissible inferences, as distinguished from surmise and conjecture, that could be drawn from all the facts did not justify the conclusion that the defendant was guilty of the offence charged in the indictment.

TOWN OF SAUGUS *vs.* B. PERINI & SONS, INC.

Mass. Adv. Sh. (1940) 479.

Essex. November 15, 1939. — March 15, 1940.

Zoning. Municipal Corporations, By-laws and ordinances.

The town of Saugus sought to enjoin the defendant from removing from the defendant's premises gravel and other road building material used by it in performing a contract with the Commonwealth for the reconstruction of a section of the Newburyport Turnpike. The compensation to be paid the defendant under the contract was fixed at a certain rate per unit of measurement on certain portions of the finished work, and in other instances was based upon a unit quantity rate for various materials used in the prosecution of the work. One of the items was for a certain number of cubic yards of gravel, "complete in place," at fifty-seven cents per cubic yard. The defendant was to furnish all labor and material and to turn over to the Commonwealth a completed highway. The defendant's premises are in a single residence district. The town complained that the removal of the soil was in violation of the zoning by-law, section 17A, forbidding the removal for sale of soil from a single residence district without special permission under section 17.

The court held that there was no violation of 17A, inasmuch as the contract was

for work and labor rather than for the purchase and sale of personal property. The fact that there was a specific price for the gravel did not make the contract a divisible one, since the price was not for the gravel alone but for the gravel supplied "complete in place." The computation furnished by the contract for the determination of the amounts to be paid for the completion of the work did not make the contract a series of separate contracts, each for the purchase and sale of a particular commodity. *Fullam v. Wright & Colton Wire Cloth Co.*, 196 Mass. 474. *Hughes v. Rendle Corp.* 271 Mass. 208.

However, by section 4 of the by-laws the use of land in single residence districts is restricted to certain designated purposes, which do not include the removal of soil from the premises for any purpose, excepting that the removal for the purposes of sale are permitted if the provisions of section 17A are observed and an occupancy permit is secured. The defendant plainly did not come within the requirements of section 17A, but the excavation and the transportation of the soil from its land were a violation of section 4 as they were a use not permitted by this section. *Lexington v. Menotomy Trust Co.* Mass. Adv. Sh. (1939) 1717.

The town sought not only an injunction restraining further excavation and removal of the soil, but also the refilling of the pond caused by the excavation. The court said: "The town was authorized by G. L. (Ter. Ed.) c. 40, § § 25-30A, as amended by St. 1933, c. 269, § 1, to seek an injunction to prevent violation of its zoning by-law and jurisdiction was conferred upon the Superior Court to grant such relief. The town, however, in bringing and prosecuting the bill, is not asserting any private right but is merely seeking compliance with its local regulations which were adopted in furtherance of the interest of the public." *Taunton v. Taylor*, 116 Mass. 254. *Lexington v. Bean*, 272 Mass. 547.

In view of the master's finding that all excavation had ceased prior to the bringing of the suit, and that the defendant intends to make no further excavation or removal of soil from any of its premises, the court ruled that the town was not entitled to an injunction to prevent further excavation. *Rosenthal v. Shepard Broadcasting Service, Inc.* 299 Mass. 286. *Sullivan v. Barrows*, Mass. Adv. Sh. (1939) 835.

The pond has been surrounded by a wire fence and has the appearance of a natural pond. It is located in a sparsely settled section which is undeveloped and would be extremely expensive to develop for residential purposes. In view of the circumstances the court held that the refusal of a mandatory injunction requiring the defendant to fill in the pond was not erroneous. Upon the facts disclosed it rested in the sound judicial discretion of the judge.

LEWIS A. FURLONG vs. ELIZABETH AYERS & OTHERS.

Mass. Adv. Sh. (1940) 537.

Essex. October 5, 1939. — March 26, 1940.

Municipal Corporations, Officers and agents: board of public welfare, bureau of old age assistance.

The petitioner was appointed supervisor of old age assistance in the city of Newburyport by a single relief commissioner to whom the city council, acting under a Plan B charter, had purported by ordinance to transfer the powers and duties of the local board of public welfare, consisting of three members, after abolishing such board. The ordinance was later repealed and a board of public welfare consisting of three persons was again established. The petitioner was subsequently removed by the bureau of old age assistance, and he brought this petition for reinstatement.

G. L. (Ter. Ed.) c. 118A provides that "each (local) board of public welfare shall, for the purpose of granting adequate assistance and service to . . . aged persons, establish a division thereof to be designated as the bureau of old age assistance." The department of public welfare of the Commonwealth, having power under § 10 of c. 118A to supervise the local boards of public welfare and to "make such rules relating to the administration of this chapter as it deems necessary," adopted a rule requiring that a bureau of old age assistance shall consist of three persons and that in a city or town assisting one hundred persons or more "a supervisor of old age assistance should be appointed by the bureau, who shall

act as the executive officer of the bureau." The court held this rule to be invalid as going beyond the rule-making power given by the statute, it being the opinion of the court that the Legislature did not intend that the department should prescribe minimum requirements for the organization of bureaus of old age assistance, the establishment of which had been entrusted to the local boards of public welfare.

Since this rule must be disregarded, it follows that when the petitioner was appointed supervisor of old age assistance in Newburyport, any lawful power to appoint him had to be derived from the authority given by § 2 of c. 118A to establish a division of the local board of public welfare to be designated as the bureau of old age assistance, and, since the local board of public welfare under that statute was the appointing authority, by implication it was the removing authority also. The removal of the petitioner by the bureau of old age assistance was not within the powers of that bureau, and even though the board of public welfare acquiesced in the removal, that was not the equivalent of a removal by the board of public welfare. *Simpson v. Marlborough*, 236 Mass. 210. *Rooney, petitioner*, 298 Mass. 430.

On the other hand, a writ of mandamus will not issue to reinstate the petitioner unless he lawfully held the office.

By the city charter in force in Newburyport just before the adoption of a Plan B charter, the board of overseers of the poor (as the board of public welfare was then called) consisted of three persons elected at large. The Plan B charter (G. L. [Ter. Ed.] c. 43, § 60) changed this, if at all, only by providing that "members of municipal boards . . . as their terms of office expire, shall be appointed by the mayor, subject to confirmation by the city council." Under G. L. (Ter. Ed.) c. 43, § 5, a city operating under a Plan B charter may at any time "by ordinance, consistent with general laws, reorganize, consolidate or abolish departments, in whole or in part . . ." "It is to be observed," said the court, "that the exercise of the power to reorganize departments under G. L. (Ter. Ed.) c. 43, § 5, must be 'consistent with general laws'." *Sullivan v. Lawson*, 267 Mass. 438.

By G. L. (Ter. Ed.) c. 41, § 1, every town is required, except when other provision is made by law, to choose by ballot from its inhabitants three or five members of the board of public welfare. By G. L. (Ter. Ed.) c. 41, § 3, "Officers of cities shall have the powers and be subject to the liabilities of the corresponding town officers, if no other provisions are made relative to them." The court said: ". . . we find no provision under which a city which had no earlier charter providing for a board of public welfare but adopted one of the five short forms of charter offered by G. L. (Ter. Ed.) c. 43 as now amended could have a board of public welfare, except the provision of c. 41, § 1." See *Gilliatt v. Quincy*, 292 Mass. 222. The court continued: "We think that the ordinance that substituted a single relief commissioner for the board of public welfare of three members was not 'consistent with general laws,' and was void. The office claimed by the petitioner was created by an officer who had no legal existence, and consequently the office itself has no legal existence."

TOWN OF HOLLISTON vs. HOLLISTON WATER COMPANY.

Mass. Adv. Sh. (1940) 727.

Middlesex. February 6, 7, 1940. — May 7, 1940.

Water Company. Eminent Domain. Statute, Construction. Deed, Construction. Estoppel. Municipal Corporations, Power to acquire real estate. Writ of Entry. Words, "Spring."

Both parties claimed title to a parcel of land through one Stoddard. The water company claimed under an alleged taking. The town claimed under a deed to it from Stoddard. The deed reserved to the grantor the right of action for damages caused by the taking or for trespass, and was given upon the condition that the land should revert to the grantor if it was not used for the purpose of a water supply for the town, either to be sold to a water company or used by the town for its own supply.

The water company was chartered by St. 1884, c. 106, for the purpose of furnishing water to the inhabitants of Holliston, and the act authorized the company to "take," hold and convey through the town of Holliston, or any part thereof, the water, so far as may be necessary for the purpose, of any spring or springs or of any

stream or streams" and to "do any other acts and things convenient or proper for carrying out the purposes of the act."

The court pointed out that it is an established rule that statutes granting powers of eminent domain are to be construed with considerable strictness. *Lajoie v. Lowell*, 214 Mass. 8. *Jenks v. Mayor & Municipal Council of Taunton*, 227 Mass. 293. *Attorney General v. Jamaica Pond Aqueduct Corp.* 133 Mass. 361. *Pickman v. Peabody*, 145 Mass. 480. The words of general grant in the act are intended in aid of the powers specifically granted and do not supersede or enlarge the words defining what the company may take. It follows that the water company had power to make a valid taking of Stoddard's land only if that land consisted of or contained a "spring or springs" or a "stream or streams."

When the water company first entered upon the tract in question there was no brook or flowing water upon it, and no water issuing from the surface of the ground, nor was there anything on the surface to indicate the presence of water below the surface. The company made borings, however, and found a stratum of water-bearing earth or gravel about twenty feet below the surface. A pipe was sunk and the water pumped to the surface by a Diesel engine. So far as appeared from the evidence the water simply percolates through the earth or gravel between two layers of clay and does not flow in any underground course or channel.

"Plainly," said the court, "there was no 'stream' on the Stoddard land. The word stream implies a flow in an ascertainable direction between banks or within limits. *New Jersey, Indiana & Illinois Railroad v. Tutt*, 168 Ind. 205, 211. *State v. Hawk*, 105 Ore. 319, 333. See *Murdock v. Stickney*, 8 Cush. 112, 117; *Davis v. Spaulding*, 157 Mass. 431, 434, 435. Percolating waters are not a stream. (*Howard v. Perrin*, 200 U. S. 71, 75. In law they are a part of the land itself. *Davis v. Spaulding*, 157 Mass. 431, 435.")

"Spring," when used with reference to water, commonly implies an issuing forth from the ground in such manner as to disclose the presence of water upon the surface. Since the surface of the ground was dry the court held in the present case that the stratum containing percolating water twenty feet below the surface did not constitute a "spring" within the meaning of that word in St. 1884, c. 106. Even after the works have been constructed and the water has been obtained the completed result is accurately described, not as a spring, but as a well. In other instances where it was intended to give a water company power to resort to any available supply the Legislature expressly mentioned wells in addition to springs and added comprehensive words, such as "other water sources." Other statutes limit the waters that can be taken to those mentioned by name in the act. In the charter of the Holliston company the Legislature did not see fit to grant a roving commission to take any land in Holliston from which by sufficient digging and boring it might be possible to extract water.

The town as Stoddard's grantee was not barred from contesting the validity of the water company's taking, although the conveyance to the town was made "subject to any rights which may have been acquired" by the water company by virtue of the taking. This language in the deed did not commit the town to an acknowledgment of the validity of the taking. Nor was the town estopped by transactions between Stoddard and the water company after the conveyance to the town.

The water company could not set up as a defence to the writ of entry the contention that the acceptance by the town of the deed from Stoddard was ultra vires the town, since only the State can question the power of a town to acquire real estate.

JOHN J. FORBES vs. CITY OF WOBURN.

Mass. Adv. Sh. (1940) 783.

Middlesex. October 4, 1939. — May 28, 1940.

Woburn. Municipal Corporations, By-laws and ordinances.

This was an action by the inspector of wires and gas for the city of Woburn to recover that part of his salary for the year 1938 which had not been paid because the appropriation for the year was exhausted. The position was created and the salary established by ordinances. The fact that the appropriation was exhausted afforded the city no excuse for nonpayment, since the position is within the classified civil service. *Barnard v. Lynn*, 295 Mass. 144. The only defence was that the ordinances were not approved or published as required by G. L. (Ter. Ed.) c. 40,

§ 32, or by the amendment to that statute made by St. 1933, c. 185. If compliance with those statutes was essential to the validity of an ordinance, then the plaintiff's salary was never lawfully established, for it could have been established only by ordinance. St. 1897, c. 172, § 20, as amended by Spec. St. 1917, c. 182. *Fortin v. Chicopee*, 301 Mass. 447. *Goss v. Justice of the District Court*, 302 Mass. 148. The decisive question was whether G. L. (Ter. Ed.) c. 40, § 32 and St. 1933, c. 185, applied to cities in general and in particular to the city of Woburn.

G. L. (Ter. Ed.) c. 4, § 7, provides that "Town," when applied to towns or officers or employees thereof, shall include city, and that "Ordinance," as applied to cities, shall be synonymous with by-law. By Gen. Sts. (1860) c. 19, § 2, "chapter eighteen and all other laws relating to towns, shall apply to cities so far as they are not inconsistent with the general or special provisions relating thereto." That section is now substantially included in G. L. (Ter. Ed.) c. 40, § 1. It would therefore appear that in the absence of controlling statutory provisions the requirements of G. L. (Ter. Ed.) c. 40, § 32, and St. 1933, c. 185, apply to cities as well as towns.

The provisions of St. 1873, c. 139 that ordinances shall take effect within ten days if not vetoed or if passed over a veto was extended to all cities by St. 1876, c. 193. The act of 1876 is in substance the present G. L. (Ter. Ed.) c. 39, § 4. Impliedly those statutes dispensed with approval and publication of ordinances that were subject to veto, for there would be no time for approval and publication as conditions of the taking effect of an ordinance if it was to "be in force" immediately upon the lapse of ten days or the taking of a certain vote. See *Quinn v. Cambridge*, 187 Mass. 507, 508. That was the position taken by the Attorney General in 1923 as to a similar statute. 7 Op. A. G. 235. The charter of Woburn contains a like provision for veto of any ordinance adopted by the city council, a single chamber. St. 1897, c. 172, § 25. The provisions of G. L. (Ter. Ed.) c. 39, § 4, have no application to ordinances adopted by a single chamber.

The general provision for publication applicable to the five short forms of charters offered to cities by G. L. (Ter. Ed.) c. 43, as now amended, does not make publication a condition precedent to validity, and could hardly do so consistently with the provisions for veto contained in §§ 55 and 63 of c. 43. It is to such provisions for publication that G. L. (Ter. Ed.) c. 40, § 32A applies.

A review of early legislation discloses many charter provisions making some parts of G. L. (Ter. Ed.) c. 40, § 32, inapplicable to particular cities, and it would be impossible, without examining every city charter, to be sure that there is no city to which G. L. (Ter. Ed.) c. 40, § 32, and St. 1933, c. 185, are applicable. For the purposes of this case, however, the court decided that the charter of Woburn (St. 1897, c. 172, §§ 18, 25) makes them inapplicable to that city, and judgment ought to be entered for the plaintiff for the amount of the declaration with interest.

THOMAS T. DOGETT, SENIOR, vs. JAMES R. HOOPER.

Mass. Adv. Sh. (1940) 857.

Norfolk. April 2, 1940. — May 28, 1940.

False Imprisonment. Municipal Corporations, Town meeting: moderator.

This was an action of tort for alleged false imprisonment as the result of the action of the town moderator at a town meeting in Dedham. It appeared that the plaintiff addressed the meeting without leave; that he was not silent at the request of the moderator; that he did not withdraw from the meeting after having been ordered to do so by the moderator; and that an officer removed the plaintiff from the hall at the request of the moderator and confined him to another room in the building for an hour.

The powers and duties of a moderator have been fixed by law for more than two centuries. The statutes in their present form are set forth in G. L. (Ter. Ed.) c. 39, §§ 15 and 17. Section 15, in so far as material, provides that the "moderator shall preside and regulate the proceedings, decide all questions of order, and make public declaration of all votes." Section 17 reads as follows: "No person shall address a town meeting without leave of the moderator, and all persons shall, at the request of the moderator, be silent. If a person, after warning from the moderator, persists in disorderly behavior, the moderator may order him to withdraw from the meeting, and, if he does not withdraw, may order a constable or any other

person to remove him and confine him in some convenient place until the meeting is adjourned." Both the legislative history of the statute and the enumeration of specific acts that are forbidden indicate that the statute was intended to prevent a continuance of such specific acts after a warning from the moderator to cease. *Commonwealth v. Tay*, 170 Mass. 192. *People v. Galpern*, 259 N. Y. 279. The evidence of the plaintiff himself brought his conduct within the terms of the statute. The defendant was accordingly empowered to have him removed and confined. The confinement of the plaintiff, having been authorized by law, would not furnish the basis for an action for false imprisonment.

The statutory power given to a moderator to preside at a town meeting and to preserve order was not, in any respect here material, affected by the adoption of the representative form of town meeting upon the acceptance of St. 1926, c. 358, by the town of Dedham. Section 6 of this chapter expressly provides that the moderator "shall serve as moderator of all town meetings, except as otherwise provided by law." The power to serve carries with it the authority to exercise the usual rights possessed by one occupying such a position, the duties of which have in the course of years been well and generally known and understood. *Ogden v. Selectmen of Freetown*, 258 Mass. 139.

JAMES GILET & OTHERS vs. CITY CLERK OF LOWELL & OTHERS.

Mass. Adv. Sh. (1940) 897.

Middlesex. May 14, 1940. — May 29, 1940.

Municipal Corporations, Referendum, City budget.

This was a petition for a writ of mandamus to compel the city clerk of Lowell to transmit to the board of election commissioners of that city a "referendum petition", alleged to be in accordance with the provisions of G. L. (Ter. Ed.) c. 43, § 42, protesting against the amount of the appropriation order of the city council for the purpose of meeting fixed charges and current expenses of the city for the fiscal year 1940. Said § 42, as amended by St. 1935, c. 68, § 2, provides, so far as material, that if within twenty days after the final passage of any measure, except a revenue loan order, by a city council, a petition signed by a specified number of registered voters of the city is presented to the council protesting against "such measure, or any part thereof" taking effect, the same shall thereupon and thereby be suspended from taking effect, and the city council shall immediately reconsider "such measure or any part thereof," and if "such measure or part thereof is not entirely rescinded, the city council shall submit the same . . . to a vote of the registered voters of the city." Section 37 of said c. 43 provides that "measure" as used in said § 42 "shall mean . . . an order or vote passed by a city council . . ." The question to be decided was whether the petition constituted a protest against "any part" of a "measure."

G. L. (Ter. Ed.) c. 44, in §§ 32 to 34, inclusive, as amended, contains carefully drawn provisions relating to budgets in cities. One of these provisions is that the annual budget of the current expenses of the city shall be submitted by the mayor to the city council and "shall consist of an itemized and detailed statement of the money required," and that the city council "may reduce or reject any item, but, without the approval of the mayor . . . shall not increase any item in or the total of a budget, nor add any item thereto."

The court was of opinion that the words "or the total of a budget," read in connection with the mandatory provisions against increasing any item in, or adding any item to, the budget had no relation to the attempted action on the part of the petitioners to bring about a general and indiscriminate reduction of the budget.

Since the Legislature has so plainly indicated that a budget order is, by express mandate, made up of specific items, wherein the amount to be expended for each purpose is clearly specified, except as to the provisions relative to specific salaries, it was held that the words "any part" in the provisions of § 42 of said c. 43 relative to the right of protest against "any part" of such an order refer to specific items therein contained. The court said it would be impractical to reduce each detailed item pro rata. See *Barnard v. Lynn*, 295 Mass. 144, and cases that have followed it.

STILLMAN F. RYDER & ANOTHER *vs.* CITY OF TAUNTON.

Mass. Adv. Sh. (1940) 905.

Bristol. February 8, 1940. — May 29, 1940.

Public Officer. Superintendent of Streets. Municipal Corporations, Officers and agents, Liability for tort.

This was an action of tort for damages to cranberry land and crops caused by the negligent manner in which two lengths of pipe were installed across a roadway in connection with the building of a bridge over a public highway. The bridge was constructed by the superintendent of streets, following a plan drawn up by the city engineer, in accordance with a vote of the city.

The defendant's only contention was that the work was done by a public officer for whose conduct the defendant was not responsible. The plaintiffs contended that the work was done by agents of the city and not by public officers.

The superintendent of streets was elected by the city council under authority of statutes which also provide that the superintendent of streets "shall perform the duties, exercise the powers and be subject to the obligations of a surveyor of highways as provided by statute, and shall, under the direction and control of the mayor and municipal council, have the general superintendence of all streets, . . . bridges, culverts within the street limits, and public squares within the city." St. 1882, c. 211, § 9; St. 1909, c. 448, § 19.

It has been held generally that highway surveyors and road commissioners are public officers and, in the performance of their statutory duties, do not act as agents of a municipality. *Walcott v. Swampscott*, 1 Allen, 101. *Wood v. Concord*, 268 Mass. 185, 190, and cases cited. It has also been held that a superintendent of streets is a public officer. *Sherman v. Swansea*, 261 Mass. 407. *Bradley v. Marlborough*, 296 Mass. 253. A public officer for one purpose, however, may be an agent of the city for another. *Tindley v. Salem*, 137 Mass. 171. *Daddario v. Pittsfield*, 301 Mass. 552. If the superintendent of streets in this instance was an agent of the city, then the defendant could be found liable for his negligent acts. *Deane v. Randolph*, 132 Mass. 475. *Doherty v. Braintree*, 148 Mass. 495. But the court interpreted the order of the municipal council as imposing upon the superintendent of streets the duty as a public officer of installing the pipes in question. Without qualification he was required to perform the duties, exercise the powers and be subject to the obligations of a surveyor of highways as provided by statute, and whatever measure of control over him was reserved to the mayor and municipal council was not inconsistent with the plain requirement that he was to perform the duties of a surveyor of highways as provided by statute.

The plaintiffs contended that in this case, where the work of building the bridge was the result of a vote of the committee on streets that the superintendent proceed with the building of the bridge "following the plan submitted by the city engineer," and where the evidence disclosed that the bridge was built accordingly, it could have been found that the superintendent was not permitted to use his own judgment in exercising such statutory powers as he had, citing *Ryder v. Lexington*, Mass. Adv. Sh. (1939) 939. The court, however, said that while it could be found that the bridge was built by the superintendent in accordance with the plan of the city engineer, who could have been found to be an agent of the defendant, there was no evidence that the installation of pipes was any part of that plan or that anyone exercised or attempted to exercise any control over the superintendent in so far as the installation of the pipes was concerned, or that he was not permitted to exercise his own judgment or discretion in performing his own statutory duties and powers in that respect.

STOUGHTON BELL & OTHERS *vs.* ASSESSORS OF CAMBRIDGE.

Mass. Adv. Sh. (1940) 993.

Middlesex. May 15, 1940. — June 14, 1940.

Cambridge. Tax, Assessment. Municipal Corporations, Municipal finance.

On February 27, 1940, the acting mayor of the city of Cambridge submitted to the city council a document entitled "Mayor's Recommendations Annual Budget Appropriations 1940," which contained, in substance, only a synopsis or outline

of lump sum estimates recommended for the various municipal departments and set forth only a single item for each department. On March 19, 1940, an itemized and detailed statement of the proposed budget was furnished to the city council. The committee on finance recommended to the city council the adoption of an appropriation order for an amount which included nearly all the items set forth in the itemized statement, but the council voted not to adopt it, and it failed to exercise its power under G. L. (Ter. Ed.) c. 44, § 32, as amended by St. 1938, c. 175, § 1, to prepare an annual budget on its own initiative. A petition was brought, under G. L. (Ter. Ed.) c. 40, § 53, to enjoin the assessors from assessing an annual tax for the current year by including therein the total amount of the items set forth in the itemized statement submitted to the council on March 19, 1940.

The statute, G. L. (Ter. Ed.) c. 44, § 32, as amended by St. 1938, c. 175, § 1, in so far as material provides: "Within sixty days after the annual organization of the city government, in cities other than Boston not having the commission form of government the mayor, and in such cities having said commission form, the commissioner or director of finance, shall submit to the city council the annual budget of the current expenses of the city, and the mayor or commissioner or director, as the case may be, may submit thereafter supplementary budgets. The budget shall consist of an itemized and detailed statement of the money required, and the city council, by a majority vote, shall make such appropriations in detail, clearly specifying the amount to be expended for each particular purpose; . . . If, upon the expiration of sixty days after the annual organization of the city government in any year, the mayor or commissioner or director of finance, as the case may be, shall not have submitted to the city council the annual budget for said year, the city council shall forthwith upon its own initiative prepare the annual budget;

"The court pointed out that the identity of the particular purpose for which an appropriation is required must be disclosed by the budget, and that while the expenses for a municipal department may be grouped together, each different kind of expense should be shown by a separate item describing the nature of such expense and the specific amount required for its payment. The budget must be itemized to such an extent that the members of the council will be able to learn definitely the particular purpose for which the money is needed so that they may determine whether any appropriation ought to be made and, if so, in order that they may clearly specify "the amount to be expended for each particular purpose," and that they may not be deprived of the opportunity to exercise the authority conferred by G. L. (Ter. Ed.) c. 44, § 35, to initiate appropriations for purposes not included in a budget where the mayor has refused to do so. It was held, therefore, that the first document submitted to the council fell short of the itemized and detailed statement required by law.

As to the itemized and detailed statement submitted to the council on March 19, 1940, more than sixty days after the organization of the city government, the court said: "The terms of the statute, G. L. (Ter. Ed.) c. 44, § 32, are mandatory to the effect that the mayor shall submit the annual budget to the council within a designated time. . . . If it were permissible for the mayor to submit to the city council a portion of the annual budget within the sixty-day period and the remainder of the budget so near the tenth day of May, when the assessors by virtue of G. L. (Ter. Ed.) c. 59, § 23, as amended by St. 1938, c. 175, § 2, are required to assess the annual tax, the city council might not have a fair opportunity to study the various items in the budget and to determine what appropriations should be made. The mayor would thus prevent the city council from exercising its power of appropriating whatever funds it deemed reasonable and necessary; and, by force of G. L. (Ter. Ed.) c. 44, § 32, as amended by St. 1938, c. 175, § 1, all items that the city council did not approve or disapprove on account of lack of time fully to consider them would become parts of the budget to the same extent as they would if they had been approved by the council." It was held, therefore, that the itemized and detailed statement submitted after the expiration of the sixty-day period could not be considered as the annual budget or as a part of the first document submitted. The mistaken belief of the council that such statement was the annual budget did not affect the public interest. The statutory provisions for the preparation and

submission of annual budgets and the making of appropriations therefor comprise an elaborate system for safeguarding the expenditure of public funds. None of these salutary provisions are subject to waiver by any municipal officer.

It follows that since the mayor did not submit any annual budget and the council failed to prepare a budget and to pass the necessary appropriations, the assessors had no right to assess the annual tax based upon their belief that the budget submitted had become effective, but they were bound by the provisions of G. L. (Ter. Ed.) c. 59, § 23, as amended by St. 1938, c. 175, § 2, to disregard entirely the budget for 1940 and to include in their assessment an amount equal to the aggregate appropriations voted for the annual budget in 1939.

FRANK P. CALLAHAN vs. CITY OF WOBURN
(and forty other cases).

Mass. Ad. Sh. (1940) 1009.

Middlesex. February 7, 1940. — June 19, 1940.

Civil Service. School and School Committee. Municipal Corporations, Municipal finance, Officers and agents.

The plaintiffs in these actions to recover salaries or wages alleged to be due from the city of Woburn for the last part of 1938 consisted of policemen, firemen, school teachers, superintendent of schools and employees of the school department.

The policemen and firemen are within the protection of the civil service, and the only contention of the city as to their right to recover was that the ordinances establishing their salaries are invalid, not having been approved by the Attorney General and published, in compliance with the provisions of G. L. (Ter. Ed.) c. 40, § 32, inserted by St. 1933, c. 185, § 1. But this contention was disposed of adversely to the defendant by the decision in *Forbes v. Woburn*, Mass. Ad. Sh. (1940) 783, where it was held that the charter of Woburn (St. 1897, c. 172, § 18, 25) makes the provisions of G. L. (Ter. Ed.) c. 40, § 32, and St. 1933, c. 185, inapplicable to this defendant. These plaintiffs were entitled to recover despite the fact that there was no appropriation out of which their claims could be paid. *Barnard v. Lynn*, 295 Mass. 144. *Fortin v. Chicopee*, 301 Mass. 447. *Goss v. Justice of District Court of Holyoke*, 302 Mass. 148. *Forbes v. Woburn*, Mass. Adv. Sh. (1940) 783.

The power to contract with teachers in the public schools and to fix their salaries is vested in the school committee by G. L. (Ter. Ed.) c. 71, § 38. The power of the school committee over the salary of the superintendent of schools is the same as over the salaries of teachers. G. L. (Ter. Ed.) c. 71, § 59. Such power, in the opinion of the court, is not limited to the making of contracts that will run only during the financial year of the city.

G. L. (Ter. Ed.) c. 44, § 31, provides, so far as material, that no department of any city or town, except Boston, shall incur liability in excess of the appropriation made for the use of such department, and the defendant contended that the school department acted in violation of these provisions.

Estimates of the school committee for salaries and other expenses of the school department for the financial year 1938, which ended on December 31, were seasonably submitted to the mayor. The school year in Woburn runs from September 1 of one year to and including August 31 of the next, and the estimates for salaries, which were based upon the cost of service in the financial year of 1937, were for those parts of the school years of 1937-1938 and 1938-1939 that were comprised within the financial year of 1938. Throughout 1938 the salary payroll maintained by the school committee was approximately that of 1937, but the salary appropriation for the school department was exhausted on October 31. The school teachers, superintendent and employees, however, continued to work and perform their duties.

The court held that the peremptory and unequivocal duty found in the requirement of the statute that the school committee shall "contract with the teachers of the public schools" is not affected, in so far as the making of contracts with teachers and superintendents is concerned, by the provisions of § 31 of said c. 44. It was said in *Decatur v. Auditor of Peabody*, 251 Mass. 82, that one consideration, and one alone, put the school committee, with respect to salaries of teachers, upon a basis different from that of other municipal departments, namely, a provision in

G. L. (Ter. Ed.) c. 71, § 34, that "Towns shall raise by taxation money necessary for the support of public schools as required by this chapter." It was further said that "it is the duty of those framing the budget under G. L., Ter. Ed., c. 44, § 32, to conform to G. L., Ter. Ed., c. 71, § 38, and to provide for the salaries of teachers in the public schools as voted by the school committee."

Section 34 of said c. 71 also provides that "for refusal or neglect" to raise by taxation money necessary for the support of public schools a town "shall forfeit to the county an amount equal to twice the highest sum ever before voted for the support of the schools in the town" and that three-fourths of any forfeiture so recovered shall be expended for the support of the schools as if regularly appropriated by the town therefor. (See now St. 1939, c. 294.) In view of this remedy which the law provides, making available to school teachers, superintendent of schools, and employees of the school department, a sum sufficient to pay whatever is due them, the court held that these plaintiffs were not entitled to maintain their actions.

LESTER A. CASWELL & OTHERS *vs.* SOMERVILLE RETIREMENT SYSTEM & OTHERS.
Mass. Adv. Sh. (1940) 1139.

Middlesex. May 8, 1940. — June 26, 1940.

Police. Somerville. Municipal Corporations, Retirement system. Civil Service.

Men who were appointed to the Somerville police force on December 27, 1930, but whose daily routine service and pay did not begin until January 11, 1931, contended that they did not come within the contributory retirement system of Somerville which became operative on January 1, 1931 (St. 1930, c. 184), but were covered by a pension law (G. L. [1921] c. 32, § 83).

The Somerville Retirement System provides that "An employee who is covered by any other pension or retirement law of the commonwealth . . . on the date when this retirement system becomes operative shall not be considered to have become a member of this retirement system unless" he makes written application to join it and waives all rights under any other pension or retirement law.

G. L. (1921) c. 32, § 83, which was in force in December, 1930, and on January 1, 1931, provided that a police officer "permanently disabled . . . by injuries sustained through no fault of his own in the actual performance of duty, from further performing duty" as a police officer, or a police officer "who has performed faithful service . . . for not less than twenty years continuously" and "is disabled for useful service in the department," shall at his own request or that of the chief of police be retired "from active service" on a non-contributory pension.

Apart from Civil Service Rule 17 (2), doubtless the plaintiffs were police officers on January 1, 1931. By taking the oath they had accepted the office. Apart from that rule, their appointment gave them the statutory and common law powers and duties of police officers, which are not dependent upon any direction or call to duty by any superior officer. G. L. (Ter. Ed.) c. 41, § 98.

But Civil Service Rule 17 (2), in force in December, 1930, and January, 1931, provides that "no person shall be regarded as appointed within the requirement of these rules unless he . . . is actually employed within thirty days from date of receipt of notice of appointment."

Even though the plaintiffs were police officers on January 1, 1931, that was not enough to place them within the pensionable class under G. L. (1921) c. 32, § 83. That statute provides for the pensioning of a police officer only when he is retired "from active service." To be retired from active service, one must already have been in active service. Until a police officer is in active service he is not within the class which upon disability may be pensioned under that statute. See *Dunn v. Commissioner of Public Service*, 281 Mass. 376. When the Somerville Retirement System took effect on January 1, 1931, the plaintiffs were not yet in active service, and consequently were not "covered" by G. L. (1921) c. 32, § 83. They therefore fell within the Somerville Retirement System.

REMI OLIVER & OTHERS vs. CITY OF FALL RIVER & OTHERS.

Mass. Adv. Sh. (1940) 1143.

Bristol. May 9, 1940. — June 26, 1940.

Pension. Constitutional Law, Pension. Corporations, Officers and agents.

A laborer in the employ of the city of Fall River was injured in the course of his employment and was awarded compensation under the workmen's compensation act. Although at the time of his injury he was entitled, because of his age, length of service and incapacity, to apply for retirement upon an annual pension, he elected not to apply for retirement, and became separated from the service of the city because of his incapacity. The Legislature ordered his reinstatement for the sole purpose of being retired on half pay. He was so reinstated and retired on January 4, 1940. A petition was brought under G. L. (Ter. Ed.) c. 40, § 53, to prevent the payment to him of a pension.

The court pointed out that the principle upon which pensions to civil officers and employees are sustained against attack on constitutional grounds, that they tend to make the public service attractive, efficient and honorable, applies as well to pensions presently granted to selected and named individuals for past services, as to pensions granted to a present or future class by general legislation. The provision in G. L. (Ter. Ed.) c. 152, § 73 (St. 1937, c. 336, § 23), that an employee of a city must elect between workmen's compensation and a pension, could not deprive the Legislature of its power after the election had been made to recognize long and faithful service at an earlier time by a pension in contravention of the policy of that statute. *Horrigan v. Pittsfield*, 298 Mass. 492.

GIOVANNI TRANFAGLIA & OTHERS vs. BUILDING COMMISSIONER OF WINCHESTER & ANOTHER.

Mass. Adv. Sh. (1940) 1243.

Middlesex. March 8, 1940. — July 3, 1940.

Mandamus. Zoning. Municipal Corporations, By-laws and ordinances.

This was a petition for a writ of mandamus to compel the revocation of a permit issued by the building commissioner of the town of Winchester for the excavation of a foundation for a building to be used as a bowling alley, and to revoke the permit for the erection of the building if it has been issued. The ground for relief was alleged to be that the permit was issued in violation of the zoning by-law of the town.

The zoning enabling act, G. L. (Ter. Ed.) c. 40, §§ 25-30A, as inserted by St. 1933, c. 269, contains no provision for appeal from the action of the building commissioner in granting a permit. The only provision for appeal is for one aggrieved by reason of his inability to obtain a permit from an administrative official under said sections. Section 12B of the zoning by-law of the town, however, provided that "Any adjoining owner . . . and any owner or lessee of land in the immediate neighborhood of property to which any permit issued by the commissioner relates, who is or may be injuriously affected by the granting of said permit because of danger from fire or to life, health or morals may appeal to said board of appeal" This provision was held to be void as conferring greater jurisdiction on the board than that conferred by statute, and the petitioners therefore had no remedy by appeal from the commissioner's action to the board of appeals; nor could they appeal to the Superior Court from the board's confirmation of the commissioner's action, since the Superior Court cannot exercise any jurisdiction not possessed by the board. Mandamus was the only remedy available in this case.

Section 25 of said c. 40 provides that "for the purpose of promoting the health, safety, convenience, morals or welfare of its inhabitants, any city, except Boston, and any town, may by ordinance or by-law regulate and restrict the . . . location and use of buildings, structures and land for trade, industry, residence or other purposes," and that "Such regulations and restrictions shall be designed among other purposes to lessen congestion in the streets; to secure safety from fire, panic and other danger; . . .," but no provision is made for the preservation of the economic value of property, except in so far as that end is served by making the community a safe and healthy place in which to live. The only complaint of the

petitioners in this case was "the harm to their property."

The town by-laws provide that no new building shall be constructed or used in business districts for any purpose which would be injurious to the health, safety, morals, or welfare of the community, or "harmful to property therein." The court pointed out that the avowed purpose of zoning legislation is the protection of "the health, safety, convenience, morals or welfare" of the community, and it is upon these grounds that zoning legislation has been held constitutional. The provision of the town's by-law forbidding uses described by the general term "harmful to property" is not authorized by the enabling act, is beyond its scope and is void.

Although the auditor found that the operation of a bowling alley in a business district would have some detrimental effect on property within the immediate neighborhood, the findings were insufficient to support the conclusion that such operation would be injurious to "the health, safety, convenience, morals or welfare" of the community.

DECISIONS AFFECTING LOCAL TAXATION

LUCY E. CHOATE *vs.* BOARD OF ASSESSORS OF THE CITY OF BOSTON.

Mass. Adv. Sh. (1939) 1751.

Suffolk. March 6, 1939. — November 27, 1939.

Agency, Existence of relation. Appellate Tax Board. Tax, Abatement. Mortgage, Of real estate: abatement of tax.

The owner of a certain parcel of real estate in Boston informed the holder of a mortgage on the premises, the Massachusetts Hospital Life Insurance Company, that she was unable to "do anything more" and would have to abandon the premises, and that the company would have to do what it thought advisable about foreclosure. The company suggested that she should have applied for an abatement of the annual property tax, but she failed to do so.

The mortgage was foreclosed and the insurance company took possession. It then applied for an abatement of the tax in the name of the mortgagor but without her authority and without having paid the tax. Upon failure of the board of assessors to act upon the application within four months, the company paid the tax and filed an appeal with the Appellate Tax Board in the name of the mortgagor.

The board found that the company was not acting as agent of the owner in filing the application, and ruled that the company could not bring any application for an abatement until after it had paid the tax.

Since the evidence showed that the mortgagor had made up her mind to abandon the property, that she did not intend to request an abatement of the tax, and that, apparently, she did not know that an application was filed, the court upheld the finding of the board that the company was not acting as agent of the owner in filing the application.

The only remedy available to a taxpayer to secure reduction of his annual property tax on the ground that the assessment is excessive is by proceedings for an abatement under G. L. (Ter. Ed.) c. 59, § 59. An essential step in that procedure is the filing of an application with the assessors. An application that does not comply with the requirements of the statute is ineffectual. *Board of Assessors v. Suffolk Law School*, 295 Mass. 489. At the time the appeal was entered, § 59 had been amended by St. 1933, c. 165, § 1, and contained the provision that if a person other than the person to whom a tax on real estate is assessed who is the owner thereof or has an interest therein, or is in possession thereof, pays the tax he may prosecute in his own name any application for abatement or recovery of the tax.

"It is clear," said the court, "that, if a mortgagee seeks an abatement of the tax, in his own name, he must pay the tax before he commences a proceeding for an abatement." The mortgagee in this case did not pay the tax before the application for abatement was filed, nor did it enter the proceedings at any time in its own name.

The mortgagee contended that it had a right to maintain proceedings in the name of the owner, on the principle that one having a beneficial interest in a chose in action may enforce his claim in the name of the person having the legal title, even if such person is unwilling to permit the use of his name, if he is indemnified against the payment of costs or expenses that might be incurred by the prosecution of the claim. The court held that this principle did not apply here, since the mort-

gatee had no beneficial interest in the owner's right to secure an abatement. The owner had both the legal and the equitable title to any claim for abatement. The case is distinguishable from *Hamilton Manuf. Co. v. Lowell*, 274 Mass. 477, where the owner permitted the purchaser after the tax date to prosecute proceedings in its name. There the purchaser had agreed to pay the tax and, having made the payment, it was the only person who had any beneficial interest in the claim for an abatement.

GEORGE B. HAYWARD, trustee, *vs.* BOARD OF ASSESSORS OF BOSTON.
Mass. Adv. Sh. (1939) 1775.

Suffolk. May 3, 1939. — November 28, 1939.

Tax, Abatement: appeal to Appellate Tax Board, appeal from the Appellate Tax Board.

Leave to file an appeal to the Appellate Tax Board from the refusal of the assessors to abate a tax of more than \$1,000 was denied on the ground that the appeal which the petitioner sought to file showed on its face that the petitioner had not paid that part of the tax, payment of which is by G. L. (Ter. Ed.) c. 59, §65B made a condition of the filing of a petition for leave to appeal to the board under that section. The order was signed "Appellate Tax Board by Richard P. Stapleton, Member."

An appeal to the Supreme Judicial Court was held not properly before the court. Appeals from the Appellate Tax Board are limited by G. L. (Ter. Ed.) c. 58A, §13, as amended, to appeals from "any decision of the board upon an appeal from a decision or determination of the commissioner or of a board of assessors," with an exception not here material. Whether the refusal of leave to file was in fact the act of the whole Appellate Tax Board or only of a single member of that board as expressly provided in c. 59, § 65B, plainly it was not a decision "upon an appeal from a decision or determination of the commissioner, or of a board of assessors." It was merely a decision that under the circumstances such an appeal could not be filed.

If the taxpayer's petition to the Appellate Tax Board was not intended to be brought under authority of G. L. (Ter. Ed.) c. 59, § 65B, but was intended to be rested upon some supposed right to compel the board to accept his appeal apart from that section, still the petitioner's right of appeal from the board was necessarily bounded by the statute governing such appeals.

WILLIAM O. TAYLOR & OTHERS, trustees, *vs.* MARION BENTINCK-SMITH & OTHERS.
Mass. Adv. Sh. (1939) 1941.

Suffolk. May 5, 1939. — November 29, 1939.

Trust, Tax, Apportionment of tax among life beneficiaries.

The trustees under the will of Eben D. Jordan, late of Boston, asked instructions as to whether in making among income beneficiaries distributions of income, which they had been accustomed to make on or about March 31, June 30, September 30 and December 31 of each year, they should see to it that taxes assessed as of January 1 on real estate of the trust are charged to the several life beneficiaries who are alive on that particular day, and should keep on hand sufficient income out of that accruing before January 1 to pay the taxes to be assessed on that day.

The judge of probate in entering a decree in accordance with this view doubtless felt himself bound by the decision in *Holmes v. Taber*, 9 Allen, 246, where it was held that the whole burden of the annual tax assessed as of May 1, 1860, on personal property of the trust should fall on the life beneficiary who was living on that day, although she died on the 22nd of the same month. The law in effect at the date of that assessment (Rev. Sts. [1836] c. 7, § 10, Fifthly) provided that personal property held in trust should be assessed directly to the income beneficiary, and that it should be assessed to the executor or trustee only when the life beneficiary resided out of the State. Shortly thereafter the law was changed so as to levy the assessment upon the fiduciary, and the principle of assessment of both real and personal property to the fiduciary as owner and his personal liability for the tax have long been established. G. L. (Ter. Ed.) c. 59, §§ 11, 18, as amended. *Richardson v. Boston*, 148 Mass. 508. *Crocker v. Malden*, 229 Mass. 313.

The decision in *Holmes v. Taber* would seem to require that the trustee, as a matter of self protection, hold back from the life beneficiary during considerable portions of each year, for the payment of the taxes for the following year and long before such taxes are due, substantial sums for which the life beneficiary will never become chargeable unless he lives until the next assessment date. It makes no provision at all for a case where a life tenant entitled to the income on the day of assessment does not live long enough to accumulate the sum required to pay a year's taxes. To deny any apportionment in such a case would result in leaving the tax in part unprovided for, unless the estate of the life beneficiary should be held liable for a tax greater than any income to which he became entitled — a liability for which there would seem to be no legal basis. The deceased might leave no property, so that the trustee might even be forced to shoulder the burden out of his own personal funds, if the collector should see fit to bring an action against him for the tax. G. L. (Ter. Ed.) c. 60, § 35, as amended. The trustee might even be liable to arrest upon a collector's warrant. G. L. (Ter. Ed.) c. 60, § 29. No such complications arose in *Holmes v. Taber*, since the fiduciary happened to have on hand more than enough income belonging to the life beneficiary to pay the tax, but the case leaves unsolved very practical difficulties sure to arise. The case has never been cited by the Supreme Judicial Court for the proposition that in accounting for the administration of a trust taxes could never be apportioned among beneficiaries.

The court said it was of opinion that the true rule is that stated in the American Law Institute's Restatement of Trusts, § 237, "Except as otherwise provided by the terms of the trust, if property is held in trust to pay the income to a beneficiary for a designated period and thereafter to pay the principal to another beneficiary, expenses which would have been chargeable to income if they had been incurred with respect to a period wholly within the designated period are apportionable when they are incurred with respect to a period only partially within the designated period. . . ." The principle of this rule is also applicable as between two successive income beneficiaries. § 237, Comment c.

Since the taxes might be apportioned in case of the death of a beneficiary before the accumulation of trust income sufficient to pay them, and since the will did not indicate any intent of the testator against apportionment, the trustees were not restricted in making distributions of income to such amounts as would leave in hand sufficient remaining income to pay the taxes becoming payable on the ensuing July 1 and October 1 of each year, but they might, nevertheless, whenever it reasonably appeared to be necessary, withhold out of income a sum consistent with good faith and good judgment as a reserve for the expected payment of the annual taxes out of income.

CITY OF MARLBOROUGH *vs.* SUMNER L. POORVU & OTHERS.

Mass. Adv. Sh. (1940) 149.

Middlesex. October 6, 1939. — January 31, 1940.

Tax, Assessment, On real estate, Sale.

The City of Marlborough brought a petition to foreclose rights of redemption under tax titles acquired by it for nonpayment of a real estate tax. Various persons claiming interests in the land appeared in opposition to the petition and argued that there were separate assessments of three separate parcels of land which could not lawfully be advertised, sold and conveyed by tax deed as a unit. *Hayden v. Foster*, 13 Pick. 492. *Barnes v. Boardman*, 149 Mass. 106. *Phelps v. Creed*, 231 Mass. 228. *Shruhan v. Revere*, 298 Mass. 12.

Ever since St. 1861, c. 167, the assessment books prescribed for use by the assessors have contained a column entitled "Description by name or otherwise of each and every lot of land owned by each person." G. L. (Ter. Ed.) c. 59, § 45, 46. Other columns are prescribed by statute for the separate description of the several buildings, their separate valuation, the "number of acres or feet in each lot of land," the "value of same," the "total value of each parcel of real estate," and the "aggregate value of real estate." The provision of G. L. (Ter. Ed.) c. 60, § 37, that "taxes assessed upon land . . . shall with all incidental charges and fees be a lien thereon," implies that the lien shall cover the same unit as the assessment.

Phelps v. Creed, 231 Mass. 228. *Crocker-McElwaine Co. v. Board of Assessors*, 296, Mass. 338.

There is no statutory definition of the lot or parcel of land that is the lawful unit for the creation of a tax lien. Contiguous parcels of land, though divided upon a plan for purposes of sale, may often be assessed as a unit. *Jennings v. Collins*, 99 Mass. 29. *Shruhan v. Revere*, 298 Mass. 12. The three parcels into which the assessors divided the tract for purposes of valuation were contiguous and owned by the same person and might have been treated as a unit for the purpose of taxation. But the valuations of the three parcels into which the tract was divided were carried out separately in the column entitled "Total value of each parcel of real estate." For this reason the court held that the assessments upon the three parcels were separate, and that all three parcels could not lawfully be sold as a unit for nonpayment of taxes. The fact that the sum of the valuations appeared in the column entitled "Aggregate value of real estate," showed merely that the same owner was taxed for no other parcel in the city, and did not indicate an assessment upon the three parcels as a unit. This case is distinguished from *Cotton v. Lexington*, 261 Mass. 169, where a farm was divided by the assessors into three parts for the purpose of computation of the value, but in the column of their books entitled "Total value of each parcel of real estate" appeared only a single amount which was the sum of the values attributed to the three parts.

CITY OF QUINCY vs. WILLIAM W. WILSON

Mass. Adv. Sh. (1940) 265.

Norfolk. November 14, 1939. — February 14, 1940.

Land Court, Exceptions. Tax, Taking: validity.

This was a petition to foreclose rights of redemption in registered land taken by the City of Quincy in 1936 for nonpayment of the taxes of 1931, 1932, 1933 and 1934. The judge in the land court held the tax taking valid, and the respondent alleged exceptions.

The first point argued was that the description of the land in the taking was not substantially accurate and did not agree with the description in the certificate of title. The court pointed out that there was some reason to believe that the description was substantially accurate, inasmuch as it was sufficient to enable the respondent to assert in his answer that "he is the owner of the real estate referred to in the petition as appears by certificate of title No. 19,796." The court felt that a comparison of the descriptions would be profitless in view of the fact that the descriptions were complicated and the records before it were incomplete. The exception was overruled on the principle that the burden is on an excepting party to see to it that the bill of exceptions demonstrates the commission of error.

The second point argued was that the amount of taxes due stated in the taking was excessive, such excess resulting from the unlawful inclusion of the taxes for 1931, amounting to \$1,400.

Prior to the 1936 taking the land in question was sold by the collector of taxes of Quincy for nonpayment of the 1931 taxes. He purchased the land for the city for the amount of the tax, charges and expenses. This sale was in all respects regular and valid except that the tax title to the city failed solely because the deed was recorded in the registry of deeds as though the land were unregistered, instead of being filed within the thirty days then allowed with the assistant recorder for the district where the land lies and registered in the registration book. G. L. (Ter. Ed.) c. 60, § 45; c. 185, § 84. *Wood v. Wilson*, 256 Mass. 340. See now St. 1938, c. 339 § 1.

The court held that the failure of the collector to properly record or file the tax deed to the city made the tax title "invalid by reason of . . . error, omission or informality in the . . . sale," within G. L. (Ter. Ed.) c. 60, § 84, and St. 1935, c. 260. *Nickerson v. Hyde Park*, 209 Mass. 365. He had the right under the statutes just cited to "disclaim and release such title by an instrument under his hand and seal, duly recorded in the registry of deeds," and he did execute such a disclaimer and release, but instead of filing the instrument for registration with the assistant recorder he recorded it in the registry of deeds as though the land were unregistered. Tax deeds relative to registered land must be filed for registration with the assistant recorder (G. L. [Ter. Ed.] c. 185, § 84), and all "instruments permitted or required

by law to be recorded in the registry of deeds to give effect to the continuance . . .

discharge or dissolution of . . . liens upon unregistered land . . . shall, in the case of like liens upon registered land, be filed with the assistant recorder and registered in the registration book, in lieu of recording." G. L. (Ter. Ed.) c. 185, § 80. The proper recording or filing of the disclaimer and release would give effect not only to a discharge of the tax title, but also to a continuance of the tax lien, for it is made a condition precedent to the collection of the unpaid tax "in conformity to law." St. 1935, c. 260.

The court held that since the disclaimer and release were not filed with the assistant recorder, there was no right in 1936 to make a taking for nonpayment of the 1931 tax and the inclusion of the tax for that year made the statement of the taxes due excessive and the taking invalid. The taxes for 1931 amounted to more than \$1,400, and the error of including them in the taking could hardly be found to be "neither substantial nor misleading." G. L. (Ter. Ed.) c. 60, § 37.

BOARD OF ASSESSORS OF QUINCY vs. CUNNINGHAM FOUNDATION.

Mass. Adv. Sh. (1940) 487.

Suffolk. November 5, 1937. — March 25, 1040.

Tax, Exemption. Corporation, Charitable. Constitutional Law, Taxation.

The board of assessors of the city of Quincy appealed from the decision of the Board of Tax Appeals — now the Appellate Tax Board — abating a local property tax assessed upon certain real estate in the city of Quincy owned by the Cunningham Foundation, a corporation organized as a charitable corporation under G. L. (Ter. Ed.) c. 180. The abatement was granted on the ground that such real estate is exempt from taxation under G. L. (Ter. Ed.) c. 59, § 5 (Third), which provides that "real estate owned and occupied" by "literary, benevolent, charitable and scientific institutions . . . for the purposes for which they are incorporated" is exempt from local taxation.

Section 9 of c. 180 provides that a corporation formed "for any civic, educational, charitable, benevolent or religious purpose" may "hold real and personal estate . . . which estate . . . shall be devoted to the purposes set forth in its charter or agreement of association."

The Cunningham Foundation was organized for the purpose of improving and beautifying the town of Milton. It owned a tract of land situated partly in Milton and partly in Quincy. The land was open to the citizens of Milton as a public park, and an effort was made to limit the use of the park to citizens of Milton.

The assessors contended that the section of the park lying in Quincy was not exempt under the provisions of G. L. (Ter. Ed.) c. 59, § 5 (Third), (a) on the ground that ownership by the taxpayer of such real estate in the city of Quincy was not within the taxpayer's corporate power, and (b) on the further ground that the inhabitants of the city of Quincy derived no benefit from the use of such real estate, and that consequently the exempting statute, if construed to apply to such real estate, would violate the provisions of the Constitution of the Commonwealth. Neither of these contentions was sustained.

The provision in the "charter" of the taxpayer authorizing it to "acquire and hold real estate" is not in terms limited to real estate in the town of Milton or exclusive of real estate in the town of Quincy. Nor is there any such restriction in terms in G. L. (Ter. Ed.) c. 180, § 9. The express limitation in the "charter" to the town of Milton is a limitation upon the charitable objects of the corporation, not upon the means by which such objects are to be accomplished. And the statutory limitation upon holding real estate is merely that the real estate "be devoted to" the purposes stated in the "charter." From the facts found by the Board of Tax Appeals the court concluded that the ownership of the real estate in question was fairly incidental to the taxpayer's main purpose in view of the benefits resulting to the park and hospital in the town of Milton from the ownership and occupation by the taxpayer of the real estate situated in the city of Quincy. See *Richardson v. Massachusetts Charitable Mechanic Association*, 131 Mass. 174; *Wheaton College v. Norton*, 232 Mass. 141. See also *MacRea v. Selectmen of Concord*, 296 Mass. 394.

As to the second contention, the court said: "While the exemption granted by G. L. (Ter. Ed.) c. 59, § 5 (Third) is from the local property tax, it is not granted by the city or town in which the property is situated, but by the General Court as the representative of the Commonwealth, which alone has the power to tax. 'Cities and towns have no inherent power to levy taxes. They can exercise only those powers to tax which have been delegated to them by the General Court as the representative of the Commonwealth.' *Duffy v. Treasurer & Receiver General*, 234 Mass. 42, 47. See also *West Boylston Manuf. Co. v. Board of Assessors*, 277 Mass. 180, 190; *County of Middlesex v. Waltham*, 278 Mass. 514, 517. The General Court has not delegated to the city of Quincy any authority to tax real estate owned and occupied by a charitable corporation for the purposes for which it was incorporated within the meaning of G. L. (Ter. Ed.) c. 59, § 5 (Third). That statute, providing a rule of State wide application of exemption from local taxation, contains no express limitation of the exemption to real estate owned and used by a charitable corporation in such a manner that a benefit results to the inhabitants of the city or town in which such real estate is situated. And no such limitation can be implied unless without it the exempting statute would be unconstitutional."

The court held that there is nothing in the Constitution which requires such an implied limitation of the exemption. The constitutional provision that taxes on property must be "proportional and reasonable" within a taxing district, which, with respect to local taxation, is ordinarily a city or town, does not preclude reasonable exemptions. Exemptions from the local property tax to avoid double taxation doubtless are constitutionally within reasonable limits, even though the inhabitants of the municipality in which the property is situated derive less immediate benefit from the substituted tax or excise than they would have derived from a local tax upon such property. See *Opinions of the Justices*, 195 Mass. 607; 261 Mass. 523. Moreover, by implication rather than by express statutory provision, real estate "taken or held for a public use by one municipality within the territorial limits of another, or within its own boundaries, is not subject to taxation so long as it is actually devoted to a public use. The reason is that property held and used for the benefit of the public ought not to be made to share the burden of paying the public expenses." *Collector of Taxes of Milton v. Boston*, 278 Mass. 274. The power of the General Court to exempt from the local property tax property used for public purposes clearly is not limited to cases where the benefit resulting to the public from such use is an exact equivalent of the burden imposed upon a taxing district by such exemption through increasing the rate of taxation upon other properties therein. Such a limitation upon the exemption is not essential to its reasonableness. "It is the character of the use to which the property is put, and not the party who uses it, that settles the question of exemption from taxation." *Milford Water Co. v. Hopkinton*, 192 Mass. 491. There have been many cases in which it was not apparent that any direct benefit would result from the use of the real estate to the inhabitants of the municipality in which it was situated, but exemption was not denied on this ground. See, for example, *Miller v. Fitchburg*, 180 Mass. 32.

OLD COLONY RAILROAD COMPANY *vs.* BOARD OF ASSESSORS OF QUINCY.

Mass. Adv. Sh. (1940) 593.

Suffolk. January 3, 1940. — March 27, 1940.

Tax, Abatement: filing of application.

This was an appeal from a decision of the Appellate Tax Board dismissing a petition of the Old Colony Railroad Company for the abatement of a tax upon its property in Quincy for 1938.

There was evidence that an agent for the appellant called at the office of the assessors of Quincy at about thirty-five or forty minutes after three o'clock, standard time, on the afternoon of Friday, September 30, 1938, for the purpose of delivering the application, and, finding that the office had closed at 4:30 daylight saving time, he went to the post office and mailed the application, registered, in an envelope properly addressed to the assessors. The application was not received at the office of the assessors until October 3, although the city messenger went to the post office on three occasions on October 1, taking all the mail that was in the box on each occasion.

In order to secure an abatement of the tax assessed on January 1, 1938, upon its real estate the taxpayer was required to apply in writing to the assessors for such abatement on or before October 1, 1938. G. L. (Ter. Ed.) c. 59, § 59, as then amended by St. 1935, c. 187. This is a statutory right given to an aggrieved taxpayer; the time within which the application is to be made is not a mere matter of limitation but is an integral part of the right, and the failure to apply within the prescribed time destroys the right. *McRae v. New York, New Haven & Hartford Railroad*, 199 Mass. 418. *Bickford v. Furber*, 271 Mass. 94. Moreover, the assessors could not waive the requirement of the statute and act upon an application made after October 1 of the year in which the tax was assessed. *Board of Assessors v. Suffolk Law School*, 295 Mass. 489. *Choate v. Board of Assessors*, Mass. Adv. Sh. (1939) 1751.

The statute does not prescribe the means by which the application shall be brought to the attention of the assessors, but it is ineffectual until it reaches them or their office, and the receipt of the application within the time prescribed by statute must be proved by one who is seeking an abatement. *Shea v. New York, New Haven & Hartford Railroad*, 173 Mass. 177. *O'Neil v. Boston*, 257 Mass. 414. The mere deposit of a letter in the mail, properly addressed and post paid, is prima facie evidence of its delivery to the addressee in the usual course of mail, but the effect of such evidence is wholly destroyed by the acceptance as true by the fact finding tribunal of testimony showing that there was delay in delivery of the letter beyond the time prescribed by statute within which delivery to be effectual must be made. The court upheld the finding that the application was not received by the assessors until October 3, 1938, and stated that the appellant showed no right to prosecute proceedings for an abatement of the tax.

It was contended that the office of the assessors ought to have been kept open on September 30, 1938, in accordance with standard time, although in that year daylight saving time had been extended, at the request of the Governor, to October 2, 1938. The court, however, said that nothing in the case turned on the fact that the office was closed at three-thirty o'clock (standard time) in the afternoon. The application could have been delivered there the next morning. If there was any delay in delivering the application to the city's messenger at the post office, it was not due to negligence of the messenger. In the circumstances, the closing of the office on the afternoon of September 30, 1938, did not contribute to delay the receipt from the post office of applications by the assessors until October 3, 1938, and was not material upon any pertinent issue in the case.

CITY OF BOSTON vs. GRACE F. CABLE & OTHERS.

Mass. Adv. Sh. (1940) 851.

Suffolk. April 2, 1940. — May 28, 1940.

Tax, Sale: redemption. Interest.

The city of Boston filed a petition under G. L. (Ter. Ed.) c. 60, § 65, to foreclose a tax title acquired in 1935 for nonpayment of taxes assessed in 1933. The taxpayer offered to redeem but contended that the amount due upon redemption should not include taxes assessed subsequently to the tax for the year 1933, because, as they urged, such subsequent taxes were not certified in the manner prescribed by the statute.

G. L. (Ter. Ed.) c. 60, § 61, as amended by St. 1934, c. 48, provides that "it shall be unnecessary for the town to take or sell said real estate for non-payment of said subsequent taxes, costs and interest; and on redemption from such taking or purchase, said subsequent taxes, costs and interest shall be paid to the town, and the payment shall be made a part of the terms of redemption, except that if any of the said subsequent taxes have not been certified by the collector to the treasurer to be added to the tax title account, then redemption may be made by payment only of the amount of the tax for which the estate was purchased or taken and of such subsequent taxes as shall have been so certified, together with costs and interest. The collector shall certify to the treasurer not later than September first of the year following that of their assessment all subsequent taxes which become part of the terms of redemption and the treasurer shall give him a certificate stating that the amount or amounts have been added to the tax title account or accounts and the

collector shall be credited as if the tax had been paid in money."

The court pointed out that the statute does not require the tax to be certified; but if the tax is to be added to the amount that is to be paid upon redemption then the tax must be certified within the prescribed time. Successive certifications for succeeding years are required for keeping alive the lien for the tax for any of those years, and the lien for a subsequent year may be continued in existence although the lien for a prior tax has lapsed on account of the failure to comply with the statute. The only subsequent taxes that are to be made a part of the terms of redemption are such "as shall have been so certified." These words include only taxes that have been duly certified by the collector to the treasurer if such subsequent tax is to "become part of the terms of redemption." "The collector shall certify . . . not later than September first . . . all subsequent taxes which become part of the terms of redemption." These words plainly impose a duty upon the collector to preserve the tax lien in the public interest, and in the interest of the owner who is entitled to know the existence and extent of any adverse interest in his property which is held by the city as security for the payment of the tax. The natural and ordinary meaning of the words "shall certify" is to express a positive and compulsory mandate. *Milton v. Auditor of the Commonwealth*, 244 Mass. 93. *Elmer v. Commissioner of Insurance*, Mass. Adv. Sh. (1939) 1585.

It was found that all subsequent taxes "were certified previous to September first of the year following that of their assessment with the exception of the tax for the year 1934 which tax was certified on December 9, 1935."

Construing the statute as a whole, the court was of opinion that subsequent taxes must be certified within the time therein prescribed in order to be included within the amount required to be paid upon redemption. Therefore the tax for 1934 together with costs and charges, including interest upon this tax, should be omitted from the amount to be paid upon redemption of the property.

The statutes make no provision for certification of interest. All that is to be certified by the collector is the principal of the tax. Interest from October 1 in the year of assessment and up to the date of certification is to be charged at the rate prescribed by G. L. (Ter. Ed.) c. 59, § 57, as most recently amended by St. 1938, c. 330, in accordance with these amendments while they were in effect, and this item is to be included in the tax title account of the property. G. L. (Ter. Ed.) c. 60, § 50, as amended by St. 1935, c. 414, § 1, St. 1936, c. 93, § 2. Interest after certification is to be charged and collected as provided by G. L. (Ter. Ed.) c. 60, § 62, with its various amendments ending with St. 1938, c. 415, § 5, at the rates for the periods during which these various amendments were operative.

STOUGHTON BELL & OTHERS *vs.* ASSESSORS OF CAMBRIDGE.

Mass. Adv. Sh. (1940) 993.

Middlesex. May 15, 1940. — June 14, 1940.

Cambridge. Tax, Assessment. Municipal Corporations, Municipal finance.

See under DECISIONS AFFECTING MUNICIPAL CORPORATIONS.

ROGER AMORY & OTHERS *vs.* ASSESSORS OF BOSTON.

Mass. Adv. Sh. (1940) 1119.

Suffolk. May 13, 1940. — June 25, 1940.

Tax, Assessment.

Certain citizens and taxpayers of Boston sought a writ of mandamus commanding the assessors to refrain from valuing taxable property in the city at more than its fair cash value. The petition alleged that it had been the practice of the board of assessors to overvalue much of the taxable real estate in the city and that in making a valuation of all real and personal property subject to taxation for the year 1940 they intended to pursue the same practice that had been followed in previous years, unless otherwise directed by the court.

G. L. (Ter. Ed.) c. 59, § 38, provides, among other things that "The assessors of each city and town shall at the time appointed therefor make a fair cash valuation of all the estate, real and personal, subject to taxation therein. . . ." By G. L.

(Ter. Ed.) c. 41, § 29, an assessor is required, before entering upon the performance of his duties, to take an oath that he will neither overvalue nor undervalue any property subject to taxation, and by § 52 of said c. 59 the assessors are required to subscribe at the end of their valuation list that “. . . (the list) is a full and accurate assessment upon all the property of each person, liable to taxation, at its full and fair cash value, according to . . . (their) best knowledge and belief.” The meaning of the phrase “fair cash value” in relation to taxation is dealt with in *Massachusetts General Hospital v. Belmont*, 233 Mass. 190, 205-208.

The petitioners asserted no private rights as taxpayers. If they had, their exclusive remedy for overassessment would be the statutory proceeding for abatement. *Harrington v. Glidden*, 179 Mass. 486. *Central National Bank v. Lynn*, 259 Mass. 1, 6-7. *Wynn v. Assessors of Boston*, 281 Mass. 245. See G. L. (Ter. Ed.) c. 59, § 59, as inserted by St. 1939, c. 250, § 1; § 64, as inserted by St. 1938, c. 478, § 1 (see St. 1939, c. 31, § 6) and by St. 1939, c. 366, § 2; and § 65, as inserted by St. 1939, c. 31, § 7.

In addition, however, to the statutory remedies that are available to the individual taxpayer who is aggrieved, G. L. (Ter. Ed.) c. 40, § 53, provides, in part, that “If a town or any of its officers or agents are about to raise . . . money . . . in any manner other than that for and in which such town has the legal and constitutional right and power to raise . . . money . . . , the supreme judicial or superior court may, upon the petition of not less than ten taxable inhabitants of the town, determine the same in equity, and may, before the final determination of the cause, restrain the unlawful exercise or abuse of such corporate power.” This section authorizes a petition when assessors are about to raise money “in an unwarranted manner.” See *Dowling v. Assessors of Boston*, 268 Mass. 480.

“The writ of mandamus is an extraordinary remedy granted only where it is necessary to prevent a failure of justice, and where there is no other adequate and effectual remedy.” *Selectmen of Gardner v. Templeton Street Railway*, 184 Mass. 294, and cases cited.

The court was of opinion that in the case at bar the petitioners had an adequate and effective remedy under the statute and that mandamus did not apply.

LYNN FIVE CENTS SAVINGS BANK vs. LENA PORTNOY.

Mass. Adv. Sh. (1940) 1203.

Suffolk. May 7, 1940. — July 3, 1940.

Mortgage, Of real estate. Payment of taxes.

This action to recover the balance due upon a note secured by a mortgage on real estate is of interest here only in so far as it relates to the taxes and municipal assessments paid by the mortgagee. The defendant contended that the mortgagee could not recover for the real estate taxes paid by it unless it paid the same as mortgagee and received and recorded a mortgagee's certificate. G. L. (Ter. Ed.) c. 60, § 60.

G. L. (Ter. Ed.) c. 60, § 58, as amended by St. 1932, c. 2, provides: “If such a tax or any part thereof remains unpaid the last day upon which payment thereof may be made without interest, the holder of a mortgage upon the land may pay to the collector such tax or such part as then remains unpaid, with the accrued charges and expenses, and the amount so paid may be added to the mortgage debt.” *Massachusetts Hospital Life Ins. Co. v. Shulman*, 299 Mass. 312. *Choate v. Assessors of Boston*, Mass. Adv. Sh. (1939) 1751. (See now St. 1939, c. 250, § 2.) The court pointed out that nothing in this statute provides that the mortgagee paying the overdue taxes must obtain and record a mortgagee's certificate or receipt in order to permit him to be reimbursed. The defendant's mortgage was in the statutory form; the failure to pay the taxes constituted a breach and entitled the mortgagee to be credited for the amount paid on account of taxes. It was correct to charge the defendant with the amounts paid by the plaintiff.

DECISIONS AFFECTING CORPORATIONS

THE WOMEN'S MUTUAL BENEFIT SOCIETY, ST. MARY OF CARMEN *vs.*

THE CATHOLIC SOCIETY FEMININE OF MARIA, S. S. OF MONTE CARMELO.

Mass. Adv. Sh. (1939) 1827.

Middlesex. April 4, 1939. — November 28, 1939.

Corporation, Name. Equity Jurisdiction, Unlawful interference. Name.

The plaintiff was incorporated on June 6, 1938, under the provisions of G. L. (Ter. Ed.) c. 176, as a fraternal benefit society, and the defendant was incorporated on May 19, 1938, under the provisions of G. L. (Ter. Ed.) c. 180, which relate to the creation of civic, educational, charitable, benevolent or religious corporations. Both corporations were outgrowths of a voluntary society in which dissension had arisen among the members. The plaintiff corporation uses the "Italian" name, "Societa' Femminile Maria ss. del Carmine" on applications for membership, and in its business meetings. The defendant makes similar uses of the "Italian" name "Societa' Maria ss. del Monte Carmelo Femminile."

The plaintiff sought to enjoin the defendant from the use of its corporate name and of its "Italian" name.

In support of its contention that the defendant should be enjoined from using its corporate name, the plaintiff relied upon G. L. (Ter. Ed.) c. 176, § 6, which provides that the name of a fraternal society "shall not so closely resemble the name of any corporation or insurance company already transacting business in the Commonwealth as to mislead the public or lead to confusion," and upon G. L. (Ter. Ed.) c. 155, § 9, which provides that a corporation organized under general laws may not assume the name of another corporation established at the time of such organization, or assume a name so similar thereto as to be likely to be mistaken for it. The court held that neither of these contentions can prevail, since the master found that the defendant was incorporated before the plaintiff was.

The master found that the "Italian" name adopted by the defendant for use in applications for membership in its association is so similar to the "Italian" name thus used by the plaintiff as to lead to confusion. The words "lead to confusion" are found in the provisions of G. L. (Ter. Ed.) c. 176, § 6, but, as has already been pointed out, that section has no application to the present case. There is no statutory provision whereunder a corporation may not use a name other than its own apart from the matter of infringing upon another's right to use a name. Both the corporations here involved could properly use and be known by names other than their corporate names. Relief can be had only upon the ground of unfair competition or interference with established rights. "There can be no unfair competition unless the plaintiff is in fact a rival for the trade which the defendants secure." *Kaufman v. Kaufman*, 223 Mass. 104. *Loew's Boston Theatres Co. v. Lowe*, 248 Mass. 456. *Tent, Inc. v. Burnham*, 268 Mass. 211.

The statute under which the plaintiff was incorporated provides for the payment of disability and death benefits; the statute under which the defendant was organized contains no such authority. The ability of the plaintiff to hold out the inducements of benefits and the defendant's inability so to do render their appeals to prospective members so materially different that it cannot be said that they are in fact rivals for the same "trade." Furthermore, in order to become a member of the plaintiff association, one must be an Italian or of Italian extraction. This is not necessary to membership in the defendant society. Despite the similarity in the "Italian" names used by the parties, in the absence of findings of any wrongful obtaining of prospective members of the plaintiff corporation, or of findings of an attempt by the defendant to lead the public to believe it was the plaintiff, the case stands as one of two different corporations with different purposes, and with different requirements for membership.

ALEXANDER F. MACEachern *vs.* S. S. WHITE DENTAL MANUFACTURING COMPANY.

Mass. Adv. Sh. (1939) 1871.

Suffolk. January 9, 1939. — November 29, 1939.

Error, Writ of.

In this case it was held that after judgment was obtained by default in an action

on an account annexed the defendant could not bring a writ of error to review the fact issue that the plaintiff in that action did not comply with G. L. (Ter. Ed.) c. 181, § 5, requiring foreign corporations, before transacting business in this Commonwealth, to file certain documents with the commissioner of corporations and taxation, and providing that "no action shall be maintained or recovery had in any of the courts of this Commonwealth by any such foreign corporation so long as it fails to comply" with this and certain other sections. The defendant in the original action was duly served with process, and his default must therefore be considered voluntary. He could have set up and proved his defences in that action if he had appeared and defended. Error in fact cannot be assigned when the matter of fact might have been put in issue and tried in the original suit. A party cannot retry his case upon error.

PETER B. SILVERSMITH *vs.* ABRAHAM SYDEMAN.

Mass. Adv. Sh. (1940) 79.

Suffolk. November 8, 1939. — January 29, 1940.

Equity Jurisdiction, Accounting. Partnership. Corporation, Officers and agents Dissolution. Evidence, Presumptions and burden of proof. Contract, Implied Interest.

This was a bill for an accounting for money collected and received by the defendant in winding up the affairs of the C. H. Graham Furniture Company, a Massachusetts corporation, in which the plaintiff owned one third of its capital stock and the defendant all the remaining stock.

The plaintiff objected to the defendant crediting himself with the discount on a note given by another corporation in part payment for all the merchandise of the furniture corporation. The court pointed out that the note was a corporate asset and the defendant had no right to appropriate to his own use the discount on it without authority from the directors or such other officers as were empowered to direct its payment. No such authorization was shown.

The plaintiff objected to the retention by the defendant of sums for interest on money loaned to the furniture company on notes. The defendant urged that interest on his notes was part of his compensation for services rendered to the corporation. His agreement as to services, however, made no mention of the matter of interest, and the notes themselves contained no provision for payment of interest. The report of the master did not disclose that the furniture company had ever taken any formal action in regard to the payment of interest or that the plaintiff knew that the defendant claimed to be entitled to interest until it appeared upon the accounting.

The court said that the mere rendition of valuable services for the benefit of a corporation by one of its officers is not enough to justify an implication in law that the corporation promised to pay for them, and, in order to recover, the defendant must show that they were rendered in such circumstances that the corporation, knowing that such services were being performed, either expected or ought reasonably to have expected that they were to be paid for.

The fact that the defendant charged and was paid interest by the company from the time he began to lend money to it does not bind the company, because the defendant, as treasurer, had no authority to make such payments, and as the knowledge of the treasurer in the unauthorized use of the corporate funds was for his individual benefit and could not be imputed to the corporation, the making of such interest payments would not amount to a ratification by the company. *Cashin v. Corporation Finance Co.* 251 Mass. 60. *James F. Monaghan Inc. v. M. Lowenstein & Sons Inc.* 290 Mass. 331.

As treasurer and manager of the corporation the defendant was bound to act in good faith and with due regard to the interests of the company in the disbursements of its funds. *Calkins v. Wire Hardware Co.* 267 Mass. 52. *American Agricultural Chemical Co. v. Robertson*, 273 Mass. 66. Moreover, it could be found that the plaintiff and the defendant were acting as partners in the conduct of the company's business and in the liquidation of its property even though they had adopted a corporate form as the instrumentality by which they should associate in the furtherance of their joint venture. *Howe v. Chmielinski*, 237 Mass. 532.

The company was dissolved by an act of the Legislature. If it were still in existence it would be the plain obligation of the defendant to reimburse the company to the amount of this discount and interest charges. Since the affairs of the company had been closed and its creditors paid, the only other party in interest was the plaintiff and he was entitled to receive his distributive share, or one third of the amount of the withdrawals of discount and interest. A fiduciary who has caused a loss through his unauthorized use of trust funds must make good the impairment together with simple interest from the time the loss was incurred. *Lydia E. Pinkham Medicine Co. v. Gove*, Mass. Adv. Sh. (1939) 603.

The plaintiff contended that he was entitled to one third of \$8,000 included in the \$28,000 that the defendant received from the note of \$32,804.31 given in part payment for the merchandise of the furniture company. After receipt of the note the stockholders of the furniture company had authorized a partial dividend in liquidation in the amount of \$30,000. The plaintiff had received \$10,000 in accordance with this vote. The plaintiff held stock of the par value of \$8,300; he had purchased this stock for \$8,000, one half of which he paid in cash and the balance by a note payable only out of dividends declared upon his stock. The \$10,000 received by the plaintiff was in excess of the par value of his stock. Anything in excess of that value was surplus. The plaintiff contended that the defendant had no right to cancel this note and, after crediting the plaintiff with the amount of the note, to credit himself with \$8,000. When the affairs of the furniture company had been settled there was a surplus for distribution between the plaintiff and the defendant, the only stockholders, but the plaintiff could not share in a distribution of surplus and profits without applying them toward the payment of his note. It is true that a stockholder has no right to a dividend until it has been declared by the authorized representatives of the corporation, but the furniture company had ceased active operation and the plaintiff and defendant had agreed that its assets should be turned into cash, its creditors paid, and the balance distributed between them in the ratio in which they held stock in the company. This balance would properly include a set-off of the plaintiff's share of the property up to the amount of his note.

As to the defendant's claim for compensation for services rendered in liquidating the furniture company, the court said that since it was apparent that he had not intended to charge when the services were performed he could not thereafter make any claim for them. Furthermore, the parties occupied a position substantially similar to partners, and as a general rule a partner is not entitled to compensation for settling the business of the firm. *Magullion v. Magee*, 241 Mass. 360.

PACIFIC WOOL GROWERS *vs.* COMMISSIONER OF CORPORATIONS AND TAXATION.

Mass. Adv. Sh. (1940) 233.

Suffolk. January 3, 1940. — February 3, 1940.

Corporation, Foreign: registration; Cooperative. *Statute*, Construction.

The sole question to be determined was whether the provisions of G. L. (Ter. Ed.) c. 181 are applicable to Pacific Wool Growers, a "co-operative corporation" non profit making," duly organized and existing under the laws of the State of Oregon with its principal place of business in that State and a usual place of business in this Commonwealth. The purposes for which the corporation was organized were to engage in the purchase and sale of wool and mohair and their products, to market and handle the same, and to engage in any activity in connection with this work.

G. L. (Ter. Ed.) c. 181, § 1, provides that the words "Foreign corporation" shall, except when otherwise specially prescribed, mean a corporation, association or organization, except an insurance company or a corporation organized for a purpose for which domestic corporations can be organized under c. 180, which has been established, organized or chartered under laws other than those of the Commonwealth. Section 3 of said c. 181 provides that "Every foreign corporation, which has a usual place of business in this Commonwealth, . . . shall, before doing business in this Commonwealth," appoint the commissioner of corporations and taxation its attorney for the purpose of accepting service of all lawful processes against it. Section 5 of said c. 181 provides that "Every foreign corporation of the classes described in section three, before transacting business in this Commonwealth, shall . . . file with the commissioner" documents relative to its corporate existence.

Section 12 of said c. 181 requires annual returns by every foreign corporation to the office of the Secretary of the Commonwealth, with an exception not here material, showing the amount of its authorized capital stock and its assets and liabilities.

The court stated that the natural import of the language of said § 1, defining a foreign corporation, leads to the conclusion that it is broad enough to include the petitioner.

It was contended that an examination of prior legislation required the conclusion that the Legislature did not intend to extend the application of said c. 181 to foreign corporations such as the petitioner. The court, however, held that, from such a review, the intent of the Legislature is manifest, commencing in 1852, and repeated in cumulative form ever since, to require every foreign corporation, with exceptions not here material, to appoint a citizen or an official of the Commonwealth its attorney for the purpose of accepting service of all lawful processes; and also to require such corporations to file documents relative to corporate existence. In the case of *National Fertilizer Co. v. Fall River Five Cents Savings Bank*, 196 Mass. 458, the provision of St. 1903, c. 437, § 60, that "no action shall be maintained or recovery had in any of the courts of this Commonwealth by any such foreign corporation so long as it fails to comply with the requirements of said sections" 58, 60, and 66 of that chapter, was considered. (See now G. L. [Ter. Ed.] c. 181, § 5.) It was said by Rugg, J., at page 461, that "its aim is . . . to bring foreign corporations under the supervision and regulation of State officials, and to give the public the same information respecting their financial standing, their character and management which is required of domestic corporations, and also to render them amenable to ordinary legal process."

Since there was no suggestion that the petitioner is engaged exclusively in interstate commerce, the court did not pass upon the contention that the definition of a "foreign corporation," if taken literally so as to exclude only insurance companies and corporations organized under c. 180, would require corporations to register that are engaged exclusively in interstate commerce.

In *Connecticut Valley Tobacco Association, Inc. v. Agawam*, 261 Mass. 110, where the plaintiff was not an agricultural corporation but was organized for mutual help in warehousing and marketing tobacco and had no capital stock, it was said at page 111: "The corporation under G. L. c. 181 was properly registered as a foreign corporation doing business in Massachusetts. . . ." This quoted statement demonstrates the fact that a co-operative association without capital stock had been either permitted or required to comply with the provisions of said c. 181.

In conclusion the court said: "When the business corporation law was enacted by St. 1903, c. 437, the manifest purpose of the Legislature in defining the term 'Foreign corporation' as used in that act was to include every corporation, association or organization established, organized or chartered under laws other than those of the Commonwealth for purposes for which domestic corporations could be organized under that act. The important consideration was the purpose for which such foreign corporation, association or organization was established, organized or chartered and not the precise form or manner in which it had been so established. Such an intent is in harmony with the rule as to comity of States which extends to corporations the privilege of exercising the powers conferred by their charters beyond the limits of the State or country in which they had their origin and legitimate existence. See *Hutchins v. New England Coal Mining Co.* 4 Allen, 580; *Saltmarsh v. Spaulding*, 147 Mass. 224. This rule of comity, however, is subject to the restriction that in giving effect to foreign statutes the State is careful to see that no wrong or injury is thereby done to its citizens, and that the policy of its own law is in no way contravened or impaired. *Hutchins v. New England Coal Mining Co.* 4 Allen, 580. The legislative policy as developed has been to bring foreign corporations under some measure of supervision and proper regulation, and to deny them certain rights if they failed to comply."

LYDIA E. PINKHAM MEDICINE COMPANY *vs.* LYDIA P. GOVE.

Mass. Adv. Sh. (1940) 251.

Essex. December 6, 1939. — February 12, 1940.

Corporation, Officers and agents; By-laws. Mandamus.

The stock of Lydia E. Pinkham Medicine Company, a Maine corporation, is held equally by the Pinkham interests and the Gove interests, and the directors are equally divided between them in such a way that the death of a director will not affect the equality. Arthur W. Pinkham is president and Lydia P. Gove is the treasurer. By vote of the directors on June 7, 1927, the president was authorized "to exercise general supervision and control over the various departments of the Company's business, to hire and discharge all employees therein and to issue such directions as in his judgment are proper from time to time to carry out the votes of the Board of Directors." In a suit in equity between the same parties (298 Mass. 53) the court stated that "the intent of the vote was to give the president general charge of the business as a whole, subject of course to the power of the directors to give specific directions from time to time or to modify or recall the grant." The provisions of the final decree in the suit in equity (Mass. Adv. Sh. [1939] 603) restrained the treasurer from attempting to interfere with the general supervision and control of the corporate business by the president under the vote of June 7, 1927, and from refusing, neglecting or delaying disbursements directed by the president under that vote. No substantial change has taken place in the situation since that decision.

The present petition was brought in part to require the treasurer to pay certain employees at an increased rate of compensation established by the president.

When the increases were presented to the directors for ratification there was a tie vote, but the court held that failure to ratify did not affect the validity of the act of the president in making the increases.

"A corporation may," said the court, "obtain a writ of mandamus to require a corporate officer to perform a ministerial duty owed to the corporation. *Proprietors of St. Luke's Church in Chelsea v. Slack*, 7 Cush. 226. *American Railway-Frog Co. v. Haven*, 101 Mass. 398, 403-408. *J. H. Wentworth Co. v. French*, 176 Mass. 442. *Longyear v. Hardman*, 219 Mass. 405."

It is true that the by-laws contain a provision that the compensation or salaries of officers and employees should be fixed by the board of directors, but this provision is inserted in a section devoted to an unusual scheme for salaries to a group to be apportioned among the group and was, in the opinion of the court, intended only as an assertion of the reserved power of the directors over salaries in general and not as a prohibition against the delegation of that power. It was not intended to require a meeting of the board of directors whenever an additional office boy should be employed or a mailing clerk should be thought worthy of an increase of a dollar a week. It was therefore held that the act of the president in making the increases in question was the act of the corporation as fully as though the increases had been made by vote of the directors.

The provision in the by-laws that the treasurer shall receive and dispense the votes of the corporation under the direction and order of the directors does not mean that the treasurer may ignore the powers of the president under the vote of June 7, 1927, and may refuse, unless ordered by the directors, to pay claims lawfully created under that vote. It merely expresses the subordination of the treasurer to the directors and to those acting by their authority. Unless managerial powers are attached to it by vote or by a course of conduct, the office of treasurer is ministerial. A treasurer is bound to disburse the corporate funds under, and only under, the orders of the directors or other officers in charge of the corporate business. The fact that the treasurer in the present case happened to own or control half the stock of the corporation was held not to affect her rights and duties as treasurer.

The court pointed out that the treasurer is not given a veto power over the acts of other officers, and he cannot as of right resist payment of a contract apparently binding upon the corporation by setting up the equitable rights of the corporation or of the stockholders against the direction of the duly authorized officers.

The court found nothing in the present case to suggest any invalidity or impropriety in the increases in compensation of employees. The corporation is large in assets, volume of business, and earnings. The employees in question hold positions

of importance. The increases cannot be pronounced as matter of law extravagant in amount. As to the increased compensation of employees the petitioner was entitled to the writ.

The remaining question related to compensation of \$1,250 a month which the president on behalf of the corporation agreed to pay as a retainer to an attorney employed as general counsel for the corporation. The Court held that the retaining of general counsel for the corporation was not beyond the ordinary scope of the business of which the president was "to exercise general supervision and control," and that the president believed the contract to be in the best interests of the corporation. The writ was granted on this count also.

BEAMAN-MARVELL COMPANY *vs.* ORMAN C. MARVELL & ANOTHER.

Mass. Adv. Sh. (1940) 289.

Franklin. September 20, 1939. — February 21, 1940.

Equity Pleading and Practice, Counterclaim. *Mortgage*, Of real estate: discharge by mistake.

The plaintiff, a corporation, sought to have a note and mortgage of real estate given to secure its payment by the plaintiff to the defendant Marvell decreed to be null and void, and to have Marvell ordered to cancel and deliver up the note and "to discharge the said mortgage of record." Subsequently the defendants filed a cross bill alleging that they had just discovered that the mortgage involved had been discharged by the defendant Marvell by accident or mistake, and praying that it be decreed that the discharge of the mortgage was null and void, and that the mortgage be decreed as undischarged.

The case is of interest here only in so far as it relates to the acts of the corporation.

The corporation was indebted to both its president and the defendant Marvell. The president, who in turn was indebted to Marvell, gave the latter a corporate note and mortgage in payment of both corporate debts, thereby also paying his own debt to Marvel. The court said that this transaction was proper and was not ultra vires. The action of the president in giving the corporate note and mortgage was never expressly confirmed or ratified in terms by the corporation prior to his death. However, after his death the directors voted to pay interest and to give Marvell a new note and mortgage in a corrected amount, and this was held to be a ratification of the act of the deceased president, except as the note was for a lesser amount. Before taking this action the directors had the books audited and had full knowledge of the facts. The court held that they were not misled by misrepresentation or other fraud, and that their action was valid, since it was within their power to provide for the payment of the plaintiff's debts. See *Murray v. C. N. Nelson Lumber Co.* 143 Mass. 250.

From the facts presented the court concluded that Marvell executed a discharge of the mortgage by mistake and that it was recorded by mistake by the attorneys for the water commission to whom it had been sent, along with other papers, by Marvell's attorney. Marvell was president and treasurer of the plaintiff when he executed the discharge, and when this suit was begun neither he nor any of the other officers of the corporation knew of the discharge.

The plaintiff's bill was dismissed and the discharge of the mortgage was declared inoperative and voidable.

MASSACHUSETTS LUBRICANT CORPORATION *vs.* SOCONY-VACUUM OIL Co., INC.

Mass. Adv. Sh. (1940) 323.

Middlesex. November 9, 1939. — February 26, 1940.

Personal Property, Right to possession. *Conversion*.

These were two actions for conversion of a large quantity of lubricant shipped in 1934 to the premises of the defendant corporation. In an action against the lessee of the premises for rent the lubricant was attached and sold.

The plaintiff was dissolved by St. 1934, c. 187, and continued for three years from March 31, 1934, the date upon which that statute became effective, for the purpose of prosecuting and defending suits and for settling and winding up its affairs. G. L. (Ter. Ed.) c. 155, § 51. Before the statutory period had expired it

had been "revived for all purposes" "with the same powers, duties and obligations as if it had not been dissolved." G. L. (Ter. Ed.) c. 155, § 56. The court held that its dissolution and subsequent revival did not divest the corporation of its title in the lubricant.

In order to recover the plaintiff must show that, at the time of the conversion, it had a general or special property in the goods and also that it had either the actual possession or the right to immediate possession of them. But the attachment and sale of the plaintiff's property in an action by the corporate defendant against the lessee constituted a conversion, without any demand upon the defendants or refusal by them to turn over the property to the plaintiff if the latter had the immediate right to possession. *Blanchard v. Coolidge*, 22 Pick. 151. *Magaw v. Beals*, 242 Mass. 321.

Since the lubricant was placed on the leased premises without any arrangement with lessor or lessee and the plaintiff showed that it had complete ownership of the property, the court held that it had the right to present possession.

PROPRIETORS OF THE CEMETERY OF MOUNT AUBURN *vs.* UNEMPLOYMENT
COMPENSATION COMMISSION.

SAME *vs.* SAME.

Mass. Adv. Sh. (1940) 339.

Middlesex. October 2, 1939. — February 27, 1940.

Unemployment Compensation, Exemption. Cemetery. Corporation, Charitable.

These were two actions of contract to recover money paid by the plaintiff to the defendant under protest, as contributions to the unemployment compensation fund under G. L. (Ter. Ed.) c. 151A, as it appears in St. 1935, c. 479, § 5, and St. 1937, c. 421. These actions were brought after applications for refunds under c. 151A, § 8, had been denied.

Under the provisions of c. 151A, § 1 (f), (7), as it appears in St. 1937, c. 421, there is excepted from its operations "Service performed in the employ of a corporation . . . organized and operated exclusively for a religious, charitable . . . literary or educational purpose . . . or for any combination of such purposes, no part of the net earnings of which enures to the benefit of any private shareholder or individual."

The plaintiff claimed exemption from the operation of c. 151A under the exemptions contained in § 1 (f), (7), asserting that it was organized and is operated exclusively for religious, charitable and educational purposes.

The court said: "Ordinarily a cemetery is not a public charity. *Donnelly v. Boston Catholic Cemetery Association*, 146 Mass. 163. *Milford v. County Commissioners*, 213 Mass. 162. *Bullock v. Commissioner of Corporations & Taxation*, 260 Mass. 129. Under G. L. (Ter. Ed.) c. 59, § 5, exempting certain property from taxation, the twelfth clause exempts from taxation 'Cemeteries, tombs and rights of burial, so long as dedicated to the burial of the dead.' Thus by general law the same exemption from taxation is granted to all cemeteries that was granted to the plaintiff by the act under which it was incorporated 'so long as the . . . (cemetery) shall remain dedicated to the purposes of a cemetery.' It is also to be observed that the provision for the exemption of cemeteries from taxation under G. L. (Ter. Ed.) c. 59, § 5, Twelfth, is separately dealt with, provision for the exemption of charitable institutions being provided for in § 5, Third, (a), (b)."

The plaintiff laid stress upon the fact that under the act by which it was incorporated, it may never sell its land for other purposes than those for which it was incorporated; that none of its proprietors has any rights in the land except the right of burial and has no interest in the earnings or profits of the plaintiff; and that the share of the proceeds of sale of lots which is retained by it must be held in trust for the preservation, improvement, embellishment and enlargement of the cemetery "and garden" and for no other purpose. It was also urged that by virtue of the monuments erected in the garden, the bird sanctuary established there, and the great interest of the public generally in these things as well as in the graves of so many famous men, the purposes for which the plaintiff was incorporated and which have been carried out are educational and charitable in their character.

The court, however, pointed out that it was established by *Mount Auburn Cemetery v. Mayor & Aldermen of Cambridge*, 150 Mass. 12, that the dominant

purpose and single chief activity of the corporation is to maintain a cemetery. The garden was therefore held to be merely an incident to the embellishment of the cemetery and not a separate and distinct undertaking of an educational or charitable character. "It is not a religious society," said the court, "even though religious rites may accompany the burial of dead in the cemetery. . . . The plaintiff is not a charity unless marked out by some features which distinguish it from other cemetery corporations and serve to make it a charitable corporation. We are of opinion that the facts that none of the plaintiff's proprietors can derive a profit from its conduct, and that it cannot use its land for any other purpose or sell it without legislative authority, do not make it a charity. It is the uses and purposes for which the plaintiff was organized, and not its permanence, that govern its character."

The conclusion was that the plaintiff is a private cemetery corporation and that it is not a corporation "organized and operated exclusively for a religious, charitable . . . literary or educational purpose . . . or for a combination of such purposes . . ." and accordingly is not exempt from the operation of the provisions of c. 151A.

HARRY C. BROWNE & ANOTHER *vs.* BROCKTON NATIONAL BANK & OTHERS.

Mass. Adv. Sh. (1940) 613.

Plymouth. November 9, 1939. — March 28, 1940.

Equity Jurisdiction, To relieve from fraud. *Fraud. Corporation*, Corporate entity. *Bona Fide Purchaser*.

Securities left by the plaintiffs with a securities company for safe keeping were disposed of by the manager of the company without the consent of the plaintiffs. Recovery was sought from the Brockton National Bank on the ground that the plaintiffs had been led to believe that they were dealing with the bank when they left the securities with the company. The offices of the company were on the main floor of the bank, and the president of the bank introduced the manager of the company as "someone else in the bank" and "Manager of the Investment Department." The name of the company was Brockton National Company, while the name of the bank was Brockton National Bank. The bank and the company had common directors and officers.

The court held that they were separate corporate entities for the following reasons: The name of the securities company appeared over the door leading to its office and on its billheads and the company was engaged in a business in which a national bank is not authorized to engage.

The master found that although the plaintiffs were justified in believing that the company was in some way employed by or subsidiary to the bank, they knew or should have known of the separate corporate entity of each.

In the opinion of the court the facts did not warrant a finding that the company was a sham or used to perpetrate a deception to defeat a public policy and therefore the principle could not be invoked which permits a disregard of corporate entity under such circumstances.

BARDEN CREAM & MILK CO. *vs.* DONALD H. MOONEY & OTHERS.

Mass. Adv. Sh. (1940) 655.

Middlesex. November 14, 1939. — March 28, 1940.

Equity Jurisdiction, Suit by minority stockholder. *Corporation*, Officers and agents. *Good Will*.

The plaintiff corporation was organized to carry on the wholesale milk and cream business of a bankrupt corporation. It was unable to meet its obligations, but it had a valuable good will. The officers and principal stockholders of the plaintiff secretly resigned their offices and entered the employ of a rival corporation, taking with them all the truck drivers of the plaintiff. This plan carried out left the plaintiff unable to do business, since the drivers were the only persons having knowledge of the customers.

Plotting, while occupying positions of trust and confidence with the plaintiff, so as to deprive it of its existing business and good will, was held to be a tortious act and a breach of trust on the part of the officers of the corporation, though they were under no contractual obligation to continue in the plaintiff's service; and it

was further held that joining in that wrongful conduct made the rival corporation equally liable. It was found that the good will of the plaintiff could have been sold to a competitor better able to conduct business at a profit.

DIRECTOR OF LIQUIDATIONS *vs.* MARY E. WOOD & OTHERS.

Mass. Adv. Sh. (1940) 691.

Suffolk. February 6, 1940. — April 23, 1940.

Trust Company, Stockholder's liability, As trustee of shares of stockholder. Corporation, Transfer of shares.

A stockholder in the Exchange Trust Company irrevocably assigned his stock certificates in the trust company to the company as trustee and delivered the certificates to the company's officers with an instrument authorizing their transfer on the company's books. The transfer, however, was never made on the books of the company, and the commissioner of banks, upon taking over the trust company, sought to enforce the liability imposed upon stockholders. G. L. (Ter. Ed.) c. 172, § 24.

The court said: "Apart from the question of any transfer of the stock on the books of the trust company, . . . (the stockholder) did all that was required to transfer title to the stock to his trustee when he delivered the certificates together with a written assignment of them. G. L. (Ter. Ed.) c. 155, § 27 (b). *Edgerly v. First National Bank of Boston*, 292 Mass. 181, 184-185. *De Boer v. Anthony*, 300 Mass. 403."

It is the general rule that one who allows stock to stand in his name on the books of a banking corporation is liable for statutory assessments and he will not be relieved from liability, notwithstanding the fact that he may have made a complete transfer to another person, unless the stock has been transferred on the books of the corporation. *Apsey v. Whittemore*, 199 Mass. 65, 69. *Whitney v. Butler*, 118 U. S. 655. In this Commonwealth the owner of stock of a trust company, on the date the commissioner of banks takes possession of its property and business, with exceptions not here material, is subject to the statutory liability, whether or not the stock stands in his name on the books of the company. "And an individual once the owner of stock of a trust company and registered as such on its books cannot escape the stockholders' liability incident to ownership of such stock without showing that before the significant date he transferred ownership thereof to someone else . . . and performed the duty incumbent on him of securing the transfer of such stock on the books of the trust company or at least of doing all he could 'to divest himself of the indicia of title' thereto." *Commissioner of Banks v. Waltham Trust Co.* 293 Mass. 62, and cases cited. But there is a well recognized exception to the general rule whereby, if the stockholder has done everything which a reasonably prudent business man would do to divest himself of the indicia of title to the shares, but his name remains upon the books of the corporation through no fault of his own, he is not chargeable as a stockholder. *Whitney v. Butler*, 118 U. S. 655. *Matteson v. Dent*, 176 U. S. 521. *Earle v. Carson*, 188 U. S. 42. 45 Am. L. R. 137. 104 Am. L. R. 623. The court was of opinion that the stockholder in the present case came within the exception to the general rule.

F. HOWARD JACKMAN *vs.* CALVERT-DISTILLERS CORPORATION OF MASSACHUSETTS.

Mass. Adv. Sh. (1940) 1197.

Suffolk. November 15, 1939. — July 1, 1940.

Trade Mark. Trade Name.

This controversy concerned the right to use in Massachusetts the word "Calvert" as a trademark or trade name for whiskey.

For many years and up to the advent of national prohibition the word "Calvert" was used by Maryland Distilling Company as a trademark for whiskey, was reissued by that company under Federal law, was used by that company as such in interstate commerce, and had acquired a secondary meaning indicative of whiskey produced by that company.

Maryland Distilling Company was liquidated and dissolved in 1921 but its trademarks remained as undistributed assets in the hands of its surviving directors

who under Maryland law were trustees for the stockholders. In 1933 one of the two surviving directors took part in the formation of Maryland Distillery, Inc., and assumed to convey to it the undistributed assets of the old corporation, including its trademarks. The word Calvert was registered by Maryland Distillery, Inc., as a trademark for whiskey under Federal law on October 9, 1934, on the strength of its use by the old corporation before its dissolution and by the new corporation since August, 1934, in Maryland, in Massachusetts, and in interstate commerce. Calvert Distillers Corporation of Massachusetts, a subsidiary of Maryland Distillery, Inc., was organized to aid in selling its whiskey in Massachusetts.

The right claimed by the plaintiff arose out of his registration under Massachusetts law in November, 1933, in the name of a corporation controlled by him, of the word Calvert as a label for whiskey, and a later assignment to him personally of the right to that label. Neither he nor his corporation had ever been in the whiskey business, nor has either been in that business since. Three or four sales of whiskey were made under the Calvert label in an attempt to lay a foundation for a claim of use, but those sales were illegal because made without license. The word Calvert never acquired any secondary meaning indicating whiskey sold by the plaintiff or his corporation. Neither had any trademark or trade name, because neither had any whiskey business. *Jenney Manuf. Co. v. Leader Filling Stations Corp.* 291 Mass. 394. *Rockowitz C. & B. Corp. v. Madame X Co. Inc.* 248 N. Y. 272. The registration of the "label" under our statute (G. L. [Ter. Ed.] c. 110, § 8-15) gave no standing to a trademark that had no existence apart from registration. *Coco-Cola Co. v. Stevenson*, 276 Fed. 1010. *Armstrong Paint & Varnish Works v. Nu-Enamel Corp.* 305 U. S. 315.

The court pointed out that the word Calvert is primarily a family name. To give the right to use it in a particular business and to exclude another from a similar competing use, the word must have acquired such a secondary meaning indicative of the business or its product that the use of the word by another would constitute unfair competition. *American Waltham Watch Co. v. United States Watch Co.* 173 Mass. 85. *General Fruit Stores, Inc. v. Markarian*, 300 Mass. 90.

A trademark or trade name, indicating that goods are manufactured or sold by a certain business organization can have no existence in gross, unconnected with some business in which it is used. *Chadwick v. Covell* 151 Mass. 190. *American Steel Foundries v. Robertson*, 269 U. S. 372. Fairness to the consuming public requires the rule that a trademark or trade name cannot be assigned to one who has no connection with that business as successor or otherwise. *A. Bourjois & Co. Inc. v. Katzel*, 260 U. S. 689. *Schneider Brewing Co. v. Century Distilling Co.* 107 Fed. (2d) 699.

Although the court was of opinion that the business of the defendants has too tenuous a connection with the pre-prohibition business of Maryland Distilling Company to constitute them the successors of that company or its business, it held that they have a right to the word Calvert as against anyone not having a better right and that their right is superior to that of the plaintiff, though dating only from August, 1934.

GEORGE R. SHAW, executor, & OTHERS vs. LEWIS F. HARDING & OTHERS.

Mass. Adv. Sh. (1940) 1209.

Plymouth. May 9, 1940. — July 3, 1940.

Corporation, Officers and agents: compensation; Suit by minority stockholder.

Equity Pleading and Practice, Decree, Counsel fees. *Evidence*, Competency, Of value of services.

This bill in equity, brought in behalf of a corporation by two stockholders, alleged mismanagement of the business of the corporation on the part of one Harding, the president and general manager, and his wife, the defendants in this action.

The stock was equally divided between the Hardings and one Shaw, and they constituted the board of directors. After the death of Shaw in March, 1930, the business was conducted principally by Harding. The defendants held a directors' meeting on April 2, 1930, and Harding was elected president at a salary of \$1,000 a month. As a board of directors, the defendants held other meetings in 1932, 1933,

and 1934 at which Harding's salary was fixed at \$10,000 if the vote of April 2, 1930, should be held invalid in proceedings which were then pending. No third director was elected at any of these meetings. No stockholders' meeting was held subsequently to January 20, 1930, until January 22, 1935. The plaintiffs were unable to call a meeting as the by-laws required a request from three stockholders, and the defendants were apparently willing to permit the corporation to continue along without further meetings of the stockholders.

The vote of April 2, 1930, fixing Harding's salary at \$12,000 was declared invalid in a previous suit. In the present case the court said: "Even if we assume that the subsequent votes were also invalid it does not necessarily follow that Harding was not entitled to reasonable compensation for his services . . . The fact that the corporation failed to pass any vote determining his compensation as general manager would not of itself be sufficient to bar Harding from receiving compensation. *North Anson Lumber Co. v. Smith*, 209 Mass. 333. He intended to be paid at the time the services were rendered. . . . His services were beneficial to the corporation and were performed under such conditions that the corporation expected or at least ought to have expected to pay for them. . . . It is true that in the absence of a contract, the rendition of services by an officer of a corporation imposes no obligation upon the latter to pay for them, . . . yet the services may be performed in such circumstances that an obligation upon the part of the corporation to pay is shown to be implied. *Bartlett v. Mystic River Corp.* 151 Mass. 433. . . . An officer whose compensation is neither excessive nor unreasonable cannot be required to pay back any part of it to the corporation. . . . *Daniels v. Briggs*, 279 Mass. 87. . . . The conduct of Harding in managing the business of the corporation has not been shown to have been so adverse to the best interests of the corporation as to warrant a denial of compensation. . . . He is entitled to compensation at the rate of \$10,000 a year from January 1, 1931, to May 16, 1935. . . . He is also entitled to collect, but without interest, the said notes for unpaid salary which he now holds."

Harding was in charge of the books of the corporation and had charged himself with the receipt of money for expenses incurred in travelling in the interests of the company. He failed to show what part of such expenses were justifiable, and the defendants were therefore properly charged with the amount of this expenditure.

It was further found that the amount charged by Harding for such travelling expenses and the amount collected by him as interest on the notes for salary must be paid to the corporation and not to the stockholders who brought this action. The plaintiffs had no direct or personal interest in the suit, excepting as the value of their stock might be enhanced by the return to the corporation of moneys that had been improperly taken by its officers.

The defendants were enjoined from paying out any money or other assets of the corporation or from making any contracts in behalf of the corporation unless authorized by a board of directors chosen by the stockholders. "If the stockholders are unable to agree upon the selection of directors and other corporate officials then resort may be had to another remedy. G. L. (Ter. Ed.) c. 155, § 50. *Cook v. Cook*, 270 Mass. 534. *L. P. Hollander Co. Inc., petitioner*, 301 Mass. 278."

It was not found necessary to enjoin the defendants from using any knowledge acquired or information gained as agents or officers of the corporation for their individual gain or to the detriment of the company, since such injunction was not shown to be necessary for the protection of the corporation, even if it be assumed that Harding acquired any confidential information and the corporation would have a right to enjoin its disclosure.

The court said that in a suit of this kind it is proper for the corporation to pay to the plaintiffs out of funds paid to it by the defendant something by way of reimbursement for counsel fees incurred in the prosecution of the suit in behalf of the corporation, on the ground that an expense incurred by one, resulting in the realization of such a fund for the general benefit of many other persons, ought not to be borne entirely by the one whose action has resulted in the realization of such a fund, and that it is equitable that a part of the expense should be paid out of the fund. But the defendant in this action had a right to set off the principal of his notes for salary against any sum that might be found due to the corporation, and if no funds were then due to the corporation, no allowance should be made for fees or disbursements to counsel.

JOSEPH G. KELLY *vs.* CITIZENS FINANCE COMPANY OF LOWELL, INC.
Mass. Adv. Sh. (1940) 1287.

Middlesex. March 5, 1940. — September 10, 1940.

Contract, What constitutes. *Corporation*, Officers and agents. *Practice*, Civil, Verdict. *Attorney at Law*.

An attorney at law brought this action to recover for legal services rendered in defending a suit in equity wherein a stockholder of the defendant sought the appointment of a receiver for, and a "dissolution" of, the corporation.

The first count of the declaration alleged a special contract by which the corporation was to pay the plaintiff \$2,000 for defending a suit. The second count was on an account annexed containing a single item of \$2,000 for legal services between certain dates.

There was a verdict for the plaintiff in the sum of \$2,000.

The evidence tended to show that the president of the corporation orally employed the plaintiff to "handle" the case. There was no evidence, however, of any authority having been delegated by the corporation to the president to enter into the alleged special contract, and there was no evidence that he exercised powers of general management over the corporation or that he habitually attended to such matters as the defence of law suits.

The authority to manage the business affairs of a corporation is primarily vested in its board of directors. Its president and treasurer, merely as the holders of those offices, have little or no inherent power to bind the corporation outside of a comparatively narrow circle of functions specially pertaining to their offices. *Horowitz v. S. Slater & Sons, Inc.* 265 Mass. 53. *Massachusetts Hospital Life Ins. Co. v. Nesson*, 286 Mass. 216. See *Stoneman v. Fox Film Corp.* 295 Mass. 419.

In the cases in this Commonwealth in which a president or a treasurer has been held to have general authority to make contracts it will be found that such authority to make contracts has been delegated to him either expressly, by means of some by-law or vote of the directors relative to the matter in question or granting to the officer the powers of a general manager, or impliedly by reason of his continued exercise of similar powers in such a manner that knowledge and approval of the directors or of a majority of them can reasonably be inferred. See for example *Lydia E. Pinkham Medicine Co. v. Gove*, 298 Mass. 53; S. C. Mass. Adv. Sh. (1939) 603; Mass. Adv. Sh. (1940) 251; *Ross v. Colonial Provision Co. Inc.* 299 Mass. 39.

In the present case these requirements were not met, and the court said that the defendant's motion for a directed verdict in its favor on the first count should have been allowed.

The plaintiff contended that even if a verdict could not stand upon the special contract declared upon in the first count, a verdict could properly have been returned under the second count and the verdict must now be ascribed to that count. In denying this contention the court said that it could not know that the verdict was not based upon the erroneous theory that the president of the corporation had authority to bind the corporation to the special contract.

JAMES H. MORSON, administrator with the will annexed, *vs.* SECOND NATIONAL BANK OF BOSTON & OTHERS
Mass. Adv. Sh. (1940) 1375.

Suffolk. April 4, 1940. — September 12, 1940.

Corporation, Gift of shares, Transfer of shares.

The question at issue was whether a valid transfer of stock in a Massachusetts corporation was effected by delivery of a certificate endorsed to a specified person by the owner of the shares represented thereby, such delivery and endorsement having taken place in Italy.

It was argued that the validity of the transfer is to be judged by the law of Italy, and that certain formalities required by that law for the making of gifts in general were not observed.

"Plainly," said the court, "that which was done in Italy would have been sufficient, if it had been done in Massachusetts, to effect a transfer of legal title to the shares." One of the methods provided by G. L. (Ter. Ed.) c. 155, § 27 (uniform

stock transfer act § 1), for transfer of title "to a certificate and to the shares represented thereby" is "By delivery of the certificate endorsed either in blank or to a specified person by the person appearing by the certificate to be the owner of the shares represented thereby." Section 26 (uniform stock transfer act § 22) defines "certificate" as "a certificate of stock in a corporation organized under the laws of this Commonwealth or of another state whose laws are consistent with said sections."

Doubtless it is true that whether or not there is a completed gift of an ordinary tangible chattel is to be determined by the law of the situs of the chattel. Am. Law Inst. Restatement: Conflict of Laws, §§ 256, 257, 258. Shares of stock, however, are not ordinary tangible chattels. A distinction has been taken between the shares and the certificate, regarded as a piece of paper which can be seen and felt, the former being said to be subject to the jurisdiction of the State of incorporation and the latter subject to the jurisdiction of the State in which it is located. See *Kennedy v. Hodges*, 215 Mass. 112; *Edgerly v. First National Bank of Boston*, 292 Mass. 181. The law of the State of incorporation determines the nature and attributes of the shares. If by the law of that State the shares devolve upon one who obtains ownership of the certificate it may be that the law of the State of a purported transfer of the certificate will indirectly determine share ownership. *Direction Der Disconto-Gesellschaft v. United States Steel Corp.* 267 U. S. 22. *Hutchinson v. Ross*, 262 N. Y. 381. Am. Law Inst. Restatement: Conflict of Laws, § 53, comment c. See also §§ 103, 182, 213, 262. But at least when the State of incorporation has seen fit in creating the shares to insert in them the intrinsic attribute or quality of being assignable in a particular manner it would seem that that State, and other States as well, would recognize assignments made in the specified manner wherever they are made, even though that manner involves dealing in some way with the certificate. Or the shares may be regarded for this purpose as remaining at home with the corporation, wherever the certificate may be — much as real estate remains at home when the deeds are taken abroad. The American Law Institute in its Restatement of Conflict of Laws, § 53, comment d, says that shares created in a State which has adopted the uniform stock transfer act with its provision that title to a share can be transferred only by delivery of the certificate "may be transferred by delivery of the certificate as provided by the Act even though such delivery takes place in another state where such Act is not in force."

The court held that this rule "is precisely applicable to the present case."

DECISION AFFECTING VOLUNTARY ASSOCIATION

THE FIRST NATIONAL BANK OF NEW BEDFORD *vs.* SIMEON CHARTIER & OTHERS.
Mass. Adv. Sh. (1940) 373.

Bristol. October 25, 1937. — February 28, 1940.

Voluntary Association. Partnership. Trust.

In a suit in equity to recover money loaned to a voluntary association on a note the bill named fifty-seven individual defendants, alleging that they were co-partners in the association under a written instrument or declaration of trust and that "said partnership is engaged in the business of lending money at interest . . . under the firm name and style of Textile Loan Company."

The liability of the defendants upon the note hinged upon whether their relationship was one of partnership, as the plaintiff contended, or whether they were merely beneficiaries under a trust, as some of the defendants suggested. Their relationship could be determined only from the by-laws, since there was no formal trust deed or agreement of co-partnership. "If, under the by-laws, the ultimate control of the affairs of the company was in the shareholders, and not in the directors or trustee, the relationship created was in the nature of a partnership, and not a trust." *Frost v. Thompson*, 219 Mass. 360. *Williams v. Milton*, 215 Mass. 1. *Williston, Contracts*, § 313A.

The by-laws provided that the shares of stock should be represented by certificates and should be transferable; that the board of directors should have powers similar to those vested in a board of directors of a business corporation; that the officers and directors should be elected by the shareholders annually; that the shareholders could, for cause, remove any officer, expel any member, and fill a

vacancy in any office; that the shareholders should hold annual meetings; and that the by-laws might be altered, amended, or repealed by the shareholders. In similar cases these provisions have been held to indicate control in the shareholders over the affairs of such a company as the Textile Loan Company. See *Frost v. Thompson*, 219 Mass. 360; *Priestly v. Treasurer & Receiver General*, 230 Mass. 452; *Neville v. Gifford*, 242 Mass. 124; *Flint v. Codman*, 247 Mass. 463.

"We think," said the court, "that under our decisions above cited the agreement of the parties as expressed in the by-laws, viewed as a whole, constituted the directors and the trustee agents of the company, but left in the shareholders the ultimate power of control of its affairs with the result that the relationship of partnership and not that of a trust was created. A provision of the by-laws that 'no member shall be individually liable for debts' was not in itself sufficient to make the association a trust. *Williams v. Boston* 208 Mass. 497."

The court continued: "As the defendant members of the Textile Loan Company voluntarily adopted a form of agreement of association which created a partnership, their obligations as shareholders for the debts of the company must be determined by the rules of law applicable to ordinary partnerships. *Horgan v. Morgan*, 233 Mass. 381, 385, and cases cited. *Neville v. Gifford*, 242 Mass. 124, 127. By reason of the partnership relation which the shareholders created they became liable to all creditors of the company who did not expressly or impliedly contract to look only to the funds or property of the company for the payment of their debts. *McCarthy v. Parker*, 243 Mass. 465, 467. *Alfred J. Silberstein Inc. v. Nash*, 298 Mass. . . . (Adv. Sh. [1937] 1217), and cases cited."

There was no evidence indicating when the plaintiff first learned that the by-laws contained the words "no member shall be individually liable for debts." It could not, therefore, be said as matter of law that, when the note in question was made, the bank had knowledge of any limitation on the liability of the members under the agreement creating the partnership, or that there was an implied contract that the bank would look to the funds or property of the company for the payment of its note.

DECISIONS AFFECTING THE INCOME TAX

HARVARD TRUST COMPANY, trustee, *vs.* ELIZABETH M. DUKE & OTHERS
Mass. Adv. Sh. (1939) 1935.

Middlesex. January 5, 1939. — November 29, 1939.

Trust, Capital and income: tax. Capital and Income.

The question at issue was whether the taxes on land which had become unproductive since the death of the testator should be paid out of principal or out of income of the estate. The question arose between the granddaughter of the testator, who was entitled to receive during her life "the whole or such part of the income . . . as in the judgment of my said Trustees . . . may seem reasonable and proper," and the remaindermen. The will gave the trustee full authority to sell real estate "at such times and on such terms as to . . . (it) may seem expedient."

The testator owned this land at his death in 1891, and it was then productive of income. Since 1927 it has been unproductive and it now requires more than half of the total gross income of the personal property of the trust to pay the taxes on the non-productive realty. If the net income of the personal property should fall slightly below three per cent the life tenant would be left with no income at all. The trustee has not as yet been able to effect a fair sale of the land.

Whether expenses of a trust should be charged against principal or income is, of course, a matter to be determined by ascertaining the intent of the testator as expressed or implied in the will. A will is to be interpreted reasonably so as to effectuate its main object. The only intent disclosed by the will in the present case was that the granddaughter of the testator should have the income during her life, subject to the discretion of the trustees, and the testator's brothers and sisters, or their heirs, the principal after the granddaughter's death.

Generally, where a will contains no indication to the contrary, taxes upon real estate of a trust are chargeable to income, but where an unproductive investment not known as such to the testator becomes a burden upon the estate, the true principle is indicated by *Stone v. Littlefield*, 151 Mass. 485, where, in holding that

the loss must fall upon principal, the court said: "Otherwise, a loss upon some one investment, for which no one would be legally responsible, might absorb the widow's whole income for the year, or even more. It is more just that a loss of this description should be held to diminish the corpus of the trust estate, so that the life tenant will receive less income, and the remainderman less principal." Again in *Ogden v. Allen*, 225 Mass. 595, the court said: "While the rule is settled, that generally taxes, interest and other expenses are to be charged to and payable out of income, it also is held that, where the property is unproductive and yields no income, such expenses are chargeable to principal, as otherwise the whole income might be used in the payment of such expenses and the life tenant receive nothing." A rigid application of the general rule where it might result either in the life tenant being deprived, perhaps for years, of income from the productive portions of the estate in order that that income might be diverted to preserve an unproductive asset for the primary benefit of the remaindermen would not be consistent with the testator's expressed intent that the life tenant should have the income.

It was urged that to charge these taxes against principal would be contrary to the decisions in *Green v. Crapo*, 181 Mass. 55, 60 et seq., *Jordan v. Jordan*, 192 Mass. 337, and *Creed v. Connelly*, 272 Mass. 241. The court pointed out that in *Green v. Crapo* the will contained a direction to the trustee to pay "all taxes" before ascertaining the net income payable to the life tenant. In the *Jordan* and *Creed* cases the testator at the time of his death presumably knew that the real estate was unproductive, and yet, he included it in the trust without making any provision either for the conversion of the real estate into income producing property or for shifting the burden of taxes. These cases proceed upon the supposed intent of the testator that the general rule should apply to a situation of which he had full knowledge and which he must have expected might continue.

The court concluded, therefore, that where, as here, the property became unproductive after the death of the testator, and where there is nothing to show that he anticipated that event, and where he made no provision for it, his dominant purpose to give the income of the trust to the life tenant should prevail over any assumed intent that if such a thing should occur the usual method of accounting should still continue at the expense of the life interest. When in such a case a formerly productive asset has, since the death of the testator, become definitely unproductive of net income, so that it has become the trustee's duty to sell it as soon as a fair sale can be had, taxes and carrying charges thereafter accruing in excess of any income received should be paid, in the first instance, out of principal.

WILLIAM O. TAYLOR & OTHERS, trustees, vs. MARION BENTNICK-SMITH & OTHERS.
Mass. Adv. Sh. (1939) 1941.

Suffolk. May 5, 1939. — Nov. 29, 1939.

Trust, Tax: apportionment of tax among life beneficiaries.

For decision in this case see under LOCAL TAXATION.

MAUDE STAPLES vs. COMMISSIONER OF CORPORATIONS AND TAXATION.
Mass. Adv. Sh. (1940) 29.

Suffolk. January 2, 1940. — January 4, 1940.

Tax, Income: income from trust, income from annuity: Appeal proceedings: burden of proof. *Evidence*, Presumptions and burden of proof.

The sole question presented in this case related to a tax of six per cent assessed upon a sum of \$18,000 received during the year 1936 by the taxpayer, a resident of Massachusetts, from trustees residing in Pennsylvania, under a provision of the will of her husband, late of Pennsylvania. In her income tax return she reported the sum in question as "Income received during the year from taxable annuities." The tax was assessed on the basis that the amount in question was taxable at the rate of six per cent under the provisions of G. L. (Ter. Ed.) c. 62, § 1, 11, as income received from trustees not subject to taxation under said c. 62.

The taxpayer contended that the income so received by her constituted an annuity within the meaning of G. L. (Ter. Ed.) c. 62, § 5 (a), which provides that

income from an annuity shall be taxed at the rate of one and one half per cent. But § 5(a) also provides that "The income of property held in trust shall not be exempted from taxation under section one nor shall payments to beneficiaries be taxed under this section, because of the fact that the whole or any part of the payments to the beneficiaries is in the form of an annuity."

G. L. (Ter. Ed.) c. 62, § 1, as amended, imposes a tax of six per cent per annum upon income of certain described classes received by an inhabitant of the Commonwealth during the preceding calendar year. Section 11 provides as follows: "Any inhabitant of the Commonwealth who receives income from one or more trustees or other fiduciaries who are not subject to taxation under this chapter, shall be subject to the taxes imposed by this chapter upon such income according to the nature of the income received by such trustees or other fiduciaries, and shall include such income in a return as required by section twenty-two."

The sum of \$18,000 in question, if it was income of any of the classes of income taxable under G. L. (Ter. Ed.) c. 62, § 1, clearly was income received by the taxpayer "from one or more trustees or other fiduciaries who are not subject to taxation under this chapter," within the terms of G. L. (Ter. Ed.) c. 62, § 11. Even if it did constitute an annuity, it was none the less taxable under the provisions of G. L. (Ter. Ed.) c. 62, § 1, 11, by reason of the provision in said § 5(a) that "The income of property held in trust shall not be exempted from taxation under section one nor shall payments to beneficiaries be taxed under this section, because of the fact that the whole or any part of the payments to the beneficiaries is in the form of an annuity."

The conclusion above stated follows necessarily from the decision in the case of *Tirrell v. Commissioner of Corporations & Taxation*, 287 Mass. 464. The ground of that decision, as stated in the opinion, was as follows: "The 'income of property held in trust' is not taxable as an annuity even though 'the whole or any part of the payments to the beneficiaries is in the form of an annuity.' In the case of a trust under the will of an inhabitant of this Commonwealth, all income thereof of a taxable nature, after the statutory deductions are made, is taxed, to the extent that such income is payable to inhabitants of this Commonwealth, irrespective of the manner of the distribution thereof, and the tax thereon was payable by the trustee. G. L. c. 62, § 10, 23. The same principle is applicable under § 11 to 'income (received by an inhabitant of the Commonwealth) from one or more trustees . . . not subject to taxation' in this Commonwealth, though the tax is payable by the beneficiary. In neither case is the fact that payments are 'in the form of an annuity' material if they are in substance payments from 'income of property held in trust,' or its equivalent, 'income from one or more trustees'."

The fact that the trustees had power under the will to make payments out of the principal of the estate if the income thereof should be insufficient to provide the amounts payable to the taxpayer each year, although furnishing an additional reason for regarding the payments to be made to the taxpayer as constituting an annuity, does not affect the principle declared in the *Tirrell* case so far as the payments are made out of income of the property held in trust.

The taxpayer made the further contention that the income received by her was not "income of property held in trust." However, in the proceedings before the Appellate Tax Board no evidence was introduced as to the source of the income nor whether it was paid from the income or from the principal of the estate. The general question to be decided by the board was whether the taxpayer "was entitled to an abatement" of income tax assessed by the commissioner. See G. L. (Ter. Ed.) c. 62, § 45. See also § § 43, 44. The burden of establishing her right to an abatement was on the taxpayer, and an essential element of her proof that she was entitled to such an abatement was proof that the payments to her were not made out of income of the property held in trust.

COMMISSIONER OF CORPORATIONS AND TAXATION *vs.* PAUL B. MORGAN.

Mass. Adv. Sh. (1940) 1059.

Suffolk. December 6, 1939. — June 25, 1940.

Tax, Income: stock dividend. Statute, Construction. Words, "Stock dividends."

The question at issue here was whether a dividend in full payment of accrued dividends on preferred stock of a Massachusetts corporation "in the amount of one share of prior preferred stock" of the corporation for each share of preferred stock was within the income taxing statute exempting "stock dividends paid in new stock of the company issuing the same."

The Appellate Tax Board stated that the dividend "was paid from previous earnings of the corporation." Compare G. L. (Ter. Ed.) c. 62, § 1 (g).

It was contended that since the dividend was paid in "prior preferred stock," giving the stockholder an interest in the corporation different from that represented by his former stock holdings, it was not comprehended within the term "stock dividends" as used in the statute. Although the record was bare of facts showing the difference between the "prior preferred stock" and all other outstanding stock of the corporation, the court assumed that a substantial difference did exist.

It was said in *Gray v. Hemerway*, 212 Mass. 239, that "by a stock dividend is generally understood a distribution made by a corporation of shares of its own stock," and that it "is the characteristic feature of a stock dividend that the property of the corporation itself remains unchanged, but that each one of the shares of the increased capital stock represents a smaller fractional interest than before in the total amount of the corporate property." These statements disclose the meaning of the words "stock dividends" "according to the common and approved usage of language" (G. L. [Ter. Ed.] c. 4, § 6). They import that a dividend paid in shares of stock of a corporation other than the corporation paying the dividend is not a stock dividend, but do not import that a dividend to be a stock dividend must be paid in shares of the same class of stock of the corporation as the stock upon which the dividend is paid. See *Coolidge v. Grant*, 251 Mass. 352.

It was urged that the use of the word "stock" before the word "dividend" in the phrase "stock dividends paid in new stock of the company issuing the same" is superfluous unless it is held to preclude exemption of dividends where the stockholder acquires an interest essentially different from that represented by the preferred stock owned by him. The court, however, pointed out that this is not the natural explanation of the use, in the same phrase, of the word "stock," and the words "paid in new stock of the company issuing the same" as modifying the words "stock dividends." The words "stock dividends" without limitation might not unnaturally be construed as including dividends paid in treasury stock. Moreover, it might not unnaturally have been thought wise to negative expressly the inclusion in the exception of dividends paid in stock of corporations other than the corporation paying the dividends.

It was further contended that the prior preference stock here in question was not within the exception for the reason that it was to be issued for adjustment of overdue cumulative dividends and the stockholders were not required to receive such stock in discharge of the corporation's obligation to pay these dividends. But the taxpayer did in fact accept the stock issued. It was not the less a dividend because of the purpose for which it was issued and, being a dividend paid in stock of the company issuing it, it was a stock dividend, and met all the requirements of the statutory exception from taxation of income from dividends.

CHARLES H. LEAVE *vs.* BOSTON ELEVATED RAILWAY COMPANY.

Mass. Adv. Sh. (1940) 1161.

Suffolk. May 15, 1940. — June 27, 1940.

Evidence, Competency, Expert, Income tax return, Earning capacity. Witness, Cross-examination.

In this action of tort brought by a musician to recover for the loss or impairment of his earning power due to injuries received in an accident for which the defendant admitted liability, it was sought to introduce the income tax return filed by the plaintiff before the accident, as evidence of his earning capacity.

G. L. (Ter. Ed.) c. 62 provides for the taxation of income from annuities, professions, employments, trades and business, and for returns in relation thereto; and, among other things, that returns shall be under oath and filed with the appropriate tax officials of the Commonwealth (§ 24). Section 58 of said c. 62 provides that the disclosure by the commissioner or by any deputy, assistant, clerk or assessor, or other employee of the Commonwealth, or of any city or town therein, to any person but the taxpayer or his agent, of any information whatever contained in or set forth in any return filed under said chapter, other than the name and address of the person filing it, except in proceedings to collect the tax or for the purpose of criminal prosecution under said chapter, shall be punished by fine or imprisonment or both, and by disqualification from holding office for a period not exceeding three years, as the court shall provide. This section originally contained a clause permitting disclosure "by proper judicial order," but that clause was eliminated when the section was amended by St. 1923, c. 402, § 1. It was held that the striking out of that clause was intended to affect the theretofore possible evidential character of the return.

By St. 1903, c. 437, § 48, it was provided for the first time that a corporate tax return filed with the tax commissioner "shall be open only to the inspection of the tax commissioner, his clerks and assistants, and such other officers of the Commonwealth as may have occasion to inspect it for the purpose of assessing or of collecting taxes." In *Brackett v. Commonwealth*, 223 Mass. 119, decided in 1916, it was held that the original tax returns of the petitioning corporation were inadmissible. In considering the effect of the provision of the law, as it then stood, relative to the accessibility of corporate tax returns, the court said that it "indicates a legislative determination not only that it (the return) shall not be open to general observation, but that it shall not be used for any purpose other than that stated in the statute. Thus its evidential character is also affected." This case was followed by that of *James Millar Co. v. Commonwealth*, 251 Mass. 457, decided in 1925. This law relative to the accessibility of corporate returns was, in substance, unchanged, St. 1918, c. 184, § 5 (see St. 1923, c. 402, § 3; G. L. [Ter. Ed.] c. 63, § 71A; St. 1935, c. 150; St. 1939, c. 451, § 30), and it was held that copies of the corporation excise tax return for the year 1920 were rightly excluded. It was said in that case that "the secrecy of the return should not be destroyed or minimized indirectly through the cross-examination of the officer of the corporation who filed the report."

The court held that what was said in the *James Millar Co.* case relative to the use of corporation excise tax returns as evidence was applicable to the situation in this case, and that the effect the Legislature intended the statute to have ought not to be circumvented by any indirect attack such as by resorting to inquiry of the individual who has made the tax return as to its substance or contents.

COMMISSIONER OF CORPORATIONS AND TAXATION *vs.* EDWARD H. FLAHERTY.

Mass. Adv. Sh. (1940) 1229.

Suffolk. May 14, 1940. — July 3, 1940.

Tax, Income, Validity. Constitutional Law, Discriminatory tax.

A tax was assessed by virtue of G. L. (Ter. Ed.) c. 62, as amended by St. 1937, c. 395, § 1, upon the dividends received by the appellee in 1937 on the share accounts owned by him in the Worcester Co-operative Federal Savings and Loan Association, a corporation located in Worcester in this Commonwealth and organized and incorporated under the Home Owners' Loan Act (48 U. S. Sts. at Large, 128, U. S. C. Title 12, § 1461 et seq.). It was contended that such a tax is discriminatory against the shareholders in Federal savings and loan associations, since income received from shares of "co-operative banks, building and loan associations . . . chartered by the commonwealth" is exempt from taxation. G. L. (Ter. Ed.) c. 62, as amended by St. 1937, c. 395, § 1. The business of the association is substantially similar to that conducted by our State chartered co-operative banks, and the association and the various co-operative banks in Worcester County are in direct competition with each other.

The act in reference to savings and loan associations provides, U.S.C. Title 12, § 1464(h), that "no State, Territorial, county, municipal, or local taxing authority shall impose any tax on such associations or their franchise, capital, reserves, sur-

plus, loans, or income greater than that imposed by such authority on other similar local mutual or cooperative thrift and home financing institutions." The question, however, is not the right of the Commonwealth to tax the association. A tax upon the association is different from a tax upon its customers, depositors and shareholders.

The appellant contended that the tax on the income received from shares in these associations is not protected by any act of Congress from the imposition of a State tax, and that immunity from such taxation on the ground that the association is an instrumentality of the Federal government is no longer tenable. The court said: "The performance by the Federal government of the functions delegated to it cannot be prevented or impaired by the exercise by the State of taxing power reserved to it. That principle, we think, has always been observed, although the boundaries of immunity enjoyed by one against the other have been restricted by a series of recent decisions of the Supreme Court of the United States. It is now settled that the immunity of a governmental or State agency from taxation does not accrue to a taxpayer who has received income from such an agency. *James v. Dravo Contracting Co.* 302 U. S. 134. *Silas Mason Co. v. Tax Commission*, 302 U. S. 186. *Helvering v. Therrell*, 303 U. S. 218. *Helvering v. Gerhardt*, 304 U. S. 405. *Graves v. New York*, 306 U. S. 466. *State Tax Commission v. Van Cott*, 306 U. S. 511."

Taxes assessed upon income derived from private and governmental sources alike have been sustained provided they do not substantially interfere with the performance of governmental functions. *Metcalf & Eddy v. Mitchell*, 269 U. S. 514. *Helvering v. Bankline Oil Co.* 303 U. S. 362. But that the tax must not discriminate against income received from the government seems clear from the reasoning in the decisions upholding a tax upon such income, in which the court points out that the tax is non-discriminatory. It was said in *Helvering v. Gerhardt*, 304 U. S. 405, 413, that "Such discrimination was later recognized to be in itself a sufficient ground for holding invalid any form of state taxation adversely affecting the use or enjoyment of federal instrumentalities."

It was pointed out that there is nothing contained in our income taxing statutes that imposes upon holders of shares in co-operative banks any taxing liability which might be considered as compensatory for the exemption provided for in G. L. (Ter. Ed.) c. 62, as amended by St. 1937, c. 395, § 1. Notwithstanding the broad power inherent in a State to select and classify subjects for the imposition of a tax, the court was unable to find any rational difference between the income received by shareholders of such an association as that under consideration and that received by the shareholders of co-operative banks that would justify taxing the former and exempting the latter, and it was therefore held that the tax discriminates against the income received from a Federal fiscal agency and in favor of income received from State co-operative banks. Such an exercise of the taxing power cannot be sustained. *Miller v. Milwaukee*, 272 U. S. 713. *Macallen Co. v. Massachusetts*, 279 U. S. 620. *Iowa-Des Moines National Bank v. Bennett*, 284 U. S. 239.

DECISION AFFECTING INHERITANCE TAX

COMMISSIONER OF CORPORATIONS AND TAXATION *vs.* WORCESTER COUNTY TRUST COMPANY & ANOTHER, trustees.

Mass. Adv. Sh. (1940) 543.

Suffolk. January 2, 1940. — March 26, 1940.

Tax, Succession: value of corporate shares. Corporation, Value of Shares, By-laws.

The question in dispute related to the determination by the commissioner under G. L. (Ter. Ed.) c. 65, § 25, of the value for inheritance tax purposes of shares of stock in Southwell Wool Combing Company. No regular market quotations were available, and there had been no recent sales. The commissioner arrived at the value of \$35 per share by capitalizing the earnings of the corporation. The taxpayers contended before the Appellate Tax Board that the upper limit of the value of the stock was fixed at the book value by a restriction on the transfer of the stock to the effect that the directors had an option to buy it for the corporation at the book value.

The Appellate Tax Board ruled that the "value of the stock in question is \$17.91, which was the book value as found, and is the price at which the stock must be offered to the directors . . ." The court interpreted this statement of the board not as a finding of fact on all the evidence that the market value of the stock was \$17.91 a share, but as a ruling of law to which the board will henceforth adhere in similar cases that no market value could be found in excess of the price at which the directors could buy under the option. This ruling was held to be in error.

The court said: "The 'value' which is to be 'determined' by the commissioner under G. L. (Ter. Ed.) c. 65, § 25, and by the board on appeal, is market value. *National Bank of Commerce v. New Bedford*, 175 Mass. 257, 262. *Massachusetts General Hospital v. Belmont*, 233 Mass. 190, 206. The issue is the familiar one which must be decided where market value is in question, whether it be for purposes of taxation or in ordinary litigation. When no regular market quotations are available resort must be had to other sources from which light may be shed upon the problem, but the effort is still, in theory, to ascertain by all available and proper means the highest price which a hypothetical willing buyer would pay to a hypothetical willing seller in an assumed free and open market. *Bradley v. Hooker*, 175 Mass. 142. *E. Kronman, Inc. v. Bunn Bros. Inc.* 265 Mass. 549, 553. In reaching a conclusion all characteristics and attributes of the property which tend to enhance or to diminish its capacity for use or its desirability for resale are to be considered. Commonly no one quality will prove decisive and all virtues and vices inherent in the property must be marshaled and balanced. . . . So in this case the restriction upon the free sale of the stock was an element of importance, but not necessarily so. . . . The whole matter lies in the realm of fact and is to be ascertained upon all the evidence. *Tremont & Suffolk Mills v. Lowell*, 271 Mass. 1, 19. If the decision of the board rested upon a finding of fact, we could not say it was wrong. The evidence, which is not before us, may have warranted the result. But the option price is not as matter of law a limitation upon the market value."

The court pointed out that although some of the Federal decisions might seem to support the ruling of the Appellate Tax Board, they are at variance with principles long established in this Commonwealth for the determination of market value. Compare *Estate of Frank*, 123 Ore. 286; *Estate of Nieman*, 230 Wis. 23, 39.

The decision of the Appellate Tax Board was accordingly reversed, and the court ordered further proceedings before the board to determine as a fact the market value of the stock in accordance with this opinion.

DECISION RELATIVE TO SUBMISSION OF St. 1939, c 454, BY REFERENDUM

(Cigarette excise and additional taxes on incomes, legacies, successions and corporations.)

WILLIAM H. EVANS & OTHERS *vs.* SECRETARY OF THE COMMONWEALTH.

Mass. Adv. Sh. (1940) 1049.

Suffolk. May 10, 1940. — June 24, 1940.

Constitutional Law, Referendum: description of law by Attorney General.

This was a petition for a writ of mandamus to restrain the Secretary of the Commonwealth from submitting to the people at the coming State election by referendum under art. 48 of the Amendments to the Constitution, the question of approval of St. 1939, c. 454. The statute in question imposed taxes upon the sale of cigarettes and additional taxes upon incomes, legacies, successions, and corporations, and provided that certain proceeds of such taxes shall be paid into the treasury of the Commonwealth and credited on its books to a fund to be known as the Welfare Reimbursement Fund, which, "subject to appropriation," shall be used for specified expenditures of the Commonwealth mainly in the reimbursement of cities and towns for welfare relief furnished. The petitioners contended that there can be no referendum because by Amentment 48, The Referendum, Part III, § 2, a law "that appropriates money for the current or ordinary expenses of the Commonwealth or for any of its departments, boards, commissions or institutions" is excluded from the referendum. In view of the conclusion to which it had come on another point, the court did not find it necessary to decide whether the mere ear-

marking of funds for a certain purpose, where further legislation is necessary to withdraw them from the treasury, constitutes an appropriation.

Amendment 48 to the Constitution provides as to laws submitted to the people under either the initiative or referendum that "each law submitted to the people, shall be described on the ballots by a description to be determined by the attorney-general, subject to such provision as may be made by law." This provision was intended to ensure, first, that the signers of an initiative or referendum petition understand the law which they propose to submit to the voters, and, secondly, that the voters understand the law upon which they are voting. A description that conforms to the Constitution is a condition of submission of a law to the voters, and the provision for sending to the voters the full text of a law does not lessen the importance of the description.

The court held that the description was erroneous for the following reasons: (1) The description declared that "This act . . . provides that property subject to legacy and succession tax shall be subject to an additional tax of 15% with respect to property or interest passing or accruing on the death of persons who died during the calendar year 1939 and of 10% with respect to property or interests passing or accruing on death of persons who die in the calendar year 1940." This tended to create the erroneous belief that the percentage stated is of the value of the property, and not the correct belief that the percentage stated is of the tax under other laws. (2) The description declared that the law provides for "an additional tax of 15% and of 10% on the amount of excise tax assessed on domestic and foreign business corporations for the same years (1939 and 1940) respectively." No mention was made of an increase in the taxes upon public service corporations, although the act in question provided for such increase. Neither in our statutory nomenclature nor in common speech are such public service corporations included in the expression "business corporations."

Since these two inaccuracies vitiated the description, the court found it unnecessary to consider other alleged inaccuracies pointed out by the petitioners.

DECISIONS AFFECTING EMINENT DOMAIN

ALBERT E. BEAMAN *vs.* COMMONWEALTH.

LEWIS R. LINDSEY *vs.* SAME.

Mass. Adv. Sh. (1939) 1887.

Worcester. September 25, October 4, 1939. — November 29, 1939.

Eminent Domain, Damages. Damages, For business affected by taking for Quabbin reservoir.

These were proceedings under St. 1927, c. 321, § 5, to recover for the decrease in value of the businesses of the respective petitioners caused by the taking for the Quabbin reservoir of a large territory in the region of Swift River.

The statute provides that any person owning "an established business on land" within a defined area, "which business is decreased in value, whether by loss of custom or otherwise, by the carrying out of the provisions of this act shall be entitled to recover damages. . . ." The question is whether the businesses of the petitioners were "established . . . on land" within the meaning of the statute.

The petitioners were carpenters located outside of the defined area who took jobs of building, repairing and painting within the defined area but did not maintain an office or regular place of business within the area.

The court held that the statute requires that the business as such must in some manner be located on some particular land capable of being identified as the place of business within the territory, and that the various premises upon which separate jobs were performed from day to day were not the locations of a business within the meaning of this statute.

MARY P. BARNES & OTHERS *vs.* COMMONWEALTH.

Mass. Adv. Sh. (1940) 401.

Plymouth. November 7, 1939. — February 28, 1940.

Damages, For property taken or damaged under statutory authority: interference with view.

In an action by property owners to recover damages resulting from the taking of land for the construction of a State highway, a large part of the damages was attributed to the injury to the remaining land resulting from the contemplated carrying of the proposed way over a railroad by a viaduct high enough to cut off an extensive and desirable view of woods, creeks and marshes from three houses on the land.

Exception was taken to an instruction to the jury "that any interference with the view from petitioners' remaining property was not in and of itself an element of damage for which they could make any allowance." The instruction gave the jury to understand that they might consider injury to the remaining land because of any unsightliness of the viaduct itself, but not injury because of its interference with a beautiful view.

The statute, where part of a parcel of land is taken, provides for the inclusion of "damages for all injury to the part not taken caused by the taking or by the public improvement for which the taking is made." G. L. (Ter. Ed.) c. 79, § 12.

The court sustained the petitioner's exception. It stated that the jury were entitled to consider the fact that the construction of the way involved the erection of a viaduct over a railroad, and if that viaduct actually reduced the market value of the remaining land through interference with a valuable view, they must consider that interference in assessing damages.

DECISION AFFECTING HOUSING AUTHORITY LAW

BALTRAMIEUS STOCKUS & OTHERS *vs.* BOSTON HOUSING AUTHORITY.

Mass. Adv. Sh. (1939) 1995.

Suffolk. November 16, 1939. — December 15, 1939.

Housing Authority Law. Equity Jurisdiction. To enjoin acts of public officers.

The Boston Housing Authority (established by § 26L of the housing authority law, G. L. [Ter. Ed.] c. 121, §§ 26I-26II, inclusive, as amended by St. 1938, c. 484) adopted an order taking a certain tract of land, including parcels owned by the plaintiffs, having determined that the tract constituted a sub-standard area as defined by 26J of said housing authority law. The plaintiffs sought a permanent injunction restraining the defendants from enforcing the order, alleging that the law is unconstitutional and also that the tract of land in question is not a sub-standard area.

Since the argument of the case, it has been decided that the housing authority law is a valid enactment. *Allydonn Realty Corp. v. Holyoke Housing Authority*, Mass. Adv. Sh. (1939) 1719.

The plaintiffs sought to avoid the classification of the locus as a sub-standard area by specifically denying the presence of each of the elements included within the statutory definition of a sub-standard area, § 26J. The court pointed out that the extent to which these various elements enter into and form the predominating and distinctive traits of a neighborhood is frequently and largely a matter of opinion; that whether such characteristics or some of them, considered all together or in any combination, present a housing situation that in its final analysis may reasonably and fairly be said to be injurious to the public safety, health or morals, is to a great degree a matter of practical judgment, common sense and sound discretion; that where men of training and experience in special subjects related to construction, sanitation, fire prevention, zoning, public health, social service and other subjects might honestly differ in determining whether a certain district is a slum area, the court has no right to substitute its judgment for that of the local housing authority, upon whom the Legislature conferred the power "To determine what areas within its jurisdiction constitute sub-standard areas." § 26R(b). The fact that two of the dwellings in the area have "reasonable provision for ventila-

tion, light and sanitation facilities" is immaterial, for the test is the area as a unit and not two dwellings located therein.

The defendants were acting in their official capacity in determining that the district was a sub-standard area as defined by § 26J. In deciding the question they were dealing with a subject matter not shown by the bill of complaint to have been beyond their authority, nor was it alleged that their conduct was arbitrary, capricious or unreasonable, or that they were acting in bad faith. They were authorized by § 26R (b) to determine what areas were sub-standard, to provide low-rent housing projects for families of low income, and to acquire by purchase or by eminent domain any property found by them to be necessary or reasonably required to carry out the purpose of the housing authority law.

DECISIONS OF THE APPELLATE TAX BOARD
GENERAL PROVISIONS RELATIVE TO TAXATION.
 General Laws (Ter. Ed.) Chapter 58

Chapter 58	Date of Decision	Advance Sheet Page	Appellant and Appellee	Decision for
§ 2	1940 January 9	1	Commonwealth Plastic Co. vs. Assessors of Leominster	Appellee

A domestic corporation, engaged in manufacturing, was not classified on the list which the Commissioner of Corporations and Taxation sent to the board of assessors. The commissioner assessed an excise tax on the appellant as a manufacturing corporation, and the city also assessed a local tax on the machinery. It was held that there was no right of appeal to this board from the assessment made by the assessors.

§ § 13, 14	1940 July 29	107	Assessors of Goshen vs. Commissioner of Corporations and Taxation	Appellant
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In an application for a correction of the determination of the commissioner under the provisions of G. L. (Ter. Ed.) c. 58, § 13, it is the function of this board to find the fair cash value of land owned by the Commonwealth as a State forest.

APPELLATE TAX BOARD
 General Laws (Ter. Ed.) Chapter 58A

Chapter 58A	Date of Decision	Advance Sheet Page	Appellant and Appellee	Decision for
§ 6	1940 August 1	103	Edwin Hobbs vs. Assessors of Everett	Appellee

An allegation in the petition that assessors have failed to act prior to the expiration of four months from the date of filing his application, binds the appellant.

There is no right of appeal to this board where assessors, with the written consent of the applicant under G. L. (Ter. Ed.) c. 58A, § 6, failed either to act on an application within the four months' period or have since taken no action.

§ 12, § 13	1940 September 26	119	Paul B. Morgan vs. Commissioner of Corporations and Taxation	Appellee
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The Appellate Tax Board is without authority to allow the expenses provided for in G. L. (Ter. Ed.) c. 261, § 25, as costs to the prevailing party in any proceeding before the board. The allowance of costs by this board is limited by the provisions of G. L. (Ter. Ed.) c. 58A, § 12.

§ 7A	1940 September 26	117	New England Trust Co., Executor, vs. Assessors of Boston	Appellee
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This was an appeal under the informal procedure, from the refusal of the appellee to abate a real estate tax assessed to the appellant for the year 1938. The appeal was dismissed for want of jurisdiction.

LOCAL TAX
 General Laws (Ter. Ed.) Chapter 59

Chapter 59	Date of Decision	Advance Sheet Page	Appellant and Appellee	Decision for
§ 5, cl. 3	1940 October 25	129	Animal Rescue League of Boston vs. Assessors of Bourne	Appellee

Where a benevolent and charitable institution, incorporated under the laws of the Commonwealth, is appointed trustee under a will which established trusts for purposes more extensive than those authorized by the corporate charter, it was held that the real estate owned by the corporation as such trustee is not exempt from taxation.

§ 59	1940 May 22	79	Boston Five Cents Savings Bank vs. Assessors of Boston	Appellee
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The owner of a parcel of real estate was not the person to whom the property was assessed. It filed an application for abatement with the assessors on September 25, 1936, and on October 1, 1936, paid the tax.

It was held that inasmuch as the tax was not paid before the application for abatement was filed, as provided in G. L. (Ter. Ed.) c. 59, § 59, as amended, this board had no jurisdiction to hear the appeal.

DECISIONS OF THE APPELLATE TAX BOARD—Continued

LOCAL TAX — Continued

General Laws (Ter. Ed.) Chapter 59

Chapter 59	Date of Decision	Advance Sheet Page	Appellant and Appellee	Decision for
§ § 29, 61, 64	1940 February 16	29	Brockton Edison Co. <i>vs.</i> Assessors of Brockton	Appellant

An appeal lies to this board as provided in G. L. (Ter. Ed.) c. 63, § 68A, upon the refusal of the assessors to abate a tax on personal property of a Massachusetts electric company even though no true list was filed with the assessors.

§ 5, cl. 17	1940 July 11	99	Alice M. Epps <i>vs.</i> Assessors of Winchendon	Appellee
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Where a widow over seventy-five years of age, was devised real estate under a will, and did nothing to indicate that she was not the owner thereof until she filed an application for exemption with the assessors, it was held that she was the owner of the property and was not entitled to an exemption.

§ 5, cl. 16	1940 January 25	5	Edward H. Flaherty <i>vs.</i> Commissioner of Corporations and Taxation	Appellant
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The appellant, Edward H. Flaherty, was assessed a tax upon dividends on shares owned by him in the Worcester Cooperative Federal Savings and Loan Association which is a federal savings and loan association chartered under section five of the Home Owners Loan Act of 1933, as amended.

The Association was found to be in competition with cooperative banks organized in and doing business under the laws of this Commonwealth.

Since the cooperative banks organized in and doing business in the Commonwealth are exempt from taxation, except upon their real estate and their shares and the dividends thereon are so exempt, the said federal savings and loan association being subject to a like real estate tax, it was held that the associations were entitled to a like exemption of their dividends and that the tax upon said dividends should be abated.

§ 5, cl. 22 (b)	1940 May 22	75	Leo W. Hopkins & another <i>vs.</i> Assessors of Boston	Appellants
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A veteran, honorably discharged, who as a result of disabilities contracted while in the service of the United States in the World War, became permanently disabled for the performance of manual labor to an extent equivalent to the loss of a hand or foot, was entitled to an exemption.

§ 59	1940 October 8	123	J. Henry Neal & Others, Trustees, <i>vs.</i> Assessors of Boston	Appellant
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In an application for abatement on a form approved by the commissioner the name of the trustees owning the real estate was typewritten on the signature line but through inadvertence the name of the treasurer was not subscribed, although a letter bearing his signature, after the name of the trust, accompanied the application, it was held that the application was "in writing" on an approved form as required by G. L. (Ter. Ed.) c. 59, § 59, and met the requirements of G. L. (Ter. Ed.) c. 4, § 7, cl. 38.

§ § 64, 65, 65B	1940 September 26	117	New England Trust Company, Executor, <i>vs.</i> Assessors of Boston	Appellee
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A person aggrieved by a refusal of assessors to abate a tax on real estate, where the tax is more than one thousand dollars may appeal to this board upon payment of the whole of the tax or one-half of the tax as described in § 65B of G. L. (Ter. Ed.) c. 59. Since no part of the tax had been paid prior to the filing of this appeal, the appeal was dismissed for want of jurisdiction.

§ 4	1940 February 19	33	Philip Nichols, executor, <i>vs.</i> Commis- sioner of Corporations and Taxation	Appellee
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G. L. (Ter. Ed.) c. 59, § 4, clause second, provides a personal estate tax on "Money at interest, and other debts due the person to be taxed. . . ." G. L. (Ter. Ed.) c. 62, § 1(a), provides an income tax on "interest from . . . money at interest and all debts." The substitution of the words "all debts" for those of "other debts" manifested an intention to include all debts, in a broad sense, on which interest was paid.

§ 38	1940 October 8	125	Parsons Paper Company <i>vs.</i> Assessors of Holyoke	Appellant
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In arriving at the fair cash value of land the board was of opinion that water power rights appurtenant to the land had to be considered, among other things, insofar as they added value to the land.

DECISIONS OF THE APPELLATE TAX BOARD—Continued

LOCAL TAX — Concluded

General Laws (Ter. Ed.) Chapter 59

Chapter 59	Date of Decision	Advance Sheet Page	Appellant and Appellee	Decision for
§ 5, cl. 3 § 59	1940 February 20	47	Pembroke Jewish Youth Camps, Inc. v. Assessors of Penibroke	Appellee

The burden is on the appellant to show the existence of facts on which the jurisdiction of the board depends.

Where the appellant has not sustained the burden of proving that an application for abatement was made to the assessors in writing, on a form prescribed by the commissioner, it was held that this board has no jurisdiction to hear the appeal.

INCOME TAX

General Laws (Ter. Ed.) Chapter 62

Commissioner of Corporations and Taxation, Appellee

Chapter 62	Date of Decision	Advance Sheet Page	Appellant	Decision for
§ § 1, 8, cl. (e)	1940 January 25	5	Edward H. Flaherty	Appellant

The appellant was assessed a tax upon dividends on shares owned by him in the Worcester Cooperative Federal Savings and Loan Association, an instrumentality of the Federal Government. The Association was found to be in competition with cooperative banks organized in and doing business under the laws of this Commonwealth. Since such cooperative banks are exempt from taxation, except upon their real estate, and their shares and the dividends thereon are so exempt, the federal savings and loan associations, being subject to a like real estate tax, are entitled to a like exemption of their dividends.

§ § 1(c) (e), 5, 11	1940 February 6	21	James D. Glunts & Others, Trustees	Appellee
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The appellants were trustees of a trust the beneficial interest of which was represented by transferable shares. Pursuant to the provisions of G. L. (Ter. Ed.) c. 62, § 1(e), they executed an agreement with the commissioner to pay any tax imposed by sections one and five of chapter 62 of the General Laws, as amended. It was held that dividends on shares of stock in domestic corporations received by them in the years 1935 and 1936 were taxable under the provisions of G. L. (Ter. Ed.) c. 62, § § 1, 5, as amended by St. 1933, c. 307, § 9, St. 1935, c. 489, § 1, St. 1936, c. 82, and the tax assessed did not violate the terms of the said agreement.

§ 5(c)	1940 January 30	15	Lura Curtis Jones	Appellee
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A taxpayer owned and held a certificate for sixty shares of Electric Bond and Share cumulative preferred stock, purchased in 1927; thereafter, in 1935, an order was given to a broker, by the taxpayer, for a sale and purchase of the same number of like shares, which orders were executed in the New York Curb Exchange. The taxpayer did not transfer or surrender the original certificate but retained possession and control of the certificate at all times. Held, that on all the evidence, the transactions did not disclose a sale of the sixty shares of stock purchased in 1927 which would establish a deductible loss.

§ § 5(c), 10	1940 March 15	55	The National Rockland Bank of Boston, Trustee	Appellee
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In construing the terms of an indenture of trust, it was held that the beneficiaries did not receive vested remainders thereunder, and that the income accumulated by the trustees was taxable under G. L. (Ter. Ed.) c. 62, § 5(c).

§ 1(a)	1940 February 19	33	Philip Nichols, Executor	Appellee
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Where executors had brought actions against the United States to recover taxes, alleged to have been illegally assessed, and judgments were rendered in favor of the surviving executor and he received refunds of the taxes with interest from the date of payment—Held, that the interest was taxable as "interest from . . . all debts due . . ." within the meaning of G. L. (Ter. Ed.) c. 62, § 1(a).

DECISIONS OF THE APPELLATE TAX BOARD—Continued

INCOME TAX — Concluded

General Laws (Ter. Ed.) Chapter 62

Commissioner of Corporations and Taxation, Appellee

Chapter 62	Date of Decision	Advance Sheet Page	Appellant	Decision for
§ 25	1940 February 21	51	Frederick H. Prince & F. H. Prince & Co.	Appellants

The appellant contemplated a change of residence to Newport, Rhode Island. It was found that his intention to remove there together with his actual transfer of his family and personal effects, together with other facts found, was sufficient to establish a change in his domicile.

§ § 5(c), 38	1940 April 6	65	Francis G. Rogerson	Appellee in Docket No. 13997. Appellant, in Docket No. 13998.
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A certificate of beneficial interest in a trust was held to be intangible personal property, within the meaning of G. L. (Ter. Ed.) c. 62, § 5(c).

Where several years after its purchase a certificate of interest in a trust became absolutely unsalable, and with no market value, held, that the loss was deductible for the year in which it was determined that the security in fact become worthless.

§ 25	1940 May 14	71	Hazen K. Symonds	Appellee
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The appellant had a summer house in Maine, which was not suitable for winter occupation. He returned to his house in Massachusetts in December of each year. He maintained his membership in fraternal organizations in this Commonwealth and had no such affiliations in Maine. He registered as a voter in Maine so that he might be allowed to operate a tourist home there. He filed with the Department of Corporations and Taxation a statement of his intention to remove his residence from Massachusetts to Maine on December 15, 1936. It was held that the appellant was an inhabitant of the Commonwealth in 1937 and had not changed his residence to Maine.

§ 1	1940 June 10	87	Margaret D. Thayer	Appellant
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An inhabitant of the Commonwealth was a shareholder in a Canadian corporation, which withheld and paid over to its Government, as a tax, five per cent of a dividend declared on stock owned by said inhabitant. It was held, that the amount of the tax thus withheld was not income received by the shareholder within the meaning of G. L. (Ter. Ed.) c. 62, § 1.

§ 5(c)	1940 February 20	41	Emma S. Tousant	Appellant
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On the reorganization of a trust represented by transferable shares and the issuance of new shares representing the same interest in the same assets, it was held, that there was no taxable gain under G. L. (Ter. Ed.) c. 62, § 5(c).

§ § 8, 10	1940 June 12	93	Ruth H. Tucker	Appellee
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Custodian charges, investment counsel fees and federal income taxes, incurred by trustees, in the administration of a trust estate are not deductible items of expense from accumulated income, in the determination of the amount to be taxed.

DECISIONS OF THE APPELLATE TAX BOARD—Continued

CORPORATION EXCISE

General Laws (Ter. Ed.) Chapter 63

Commissioner of Corporations and Taxation, Appellee

Chapter 63	Date of Decision	Advance Sheet Page	Appellant	Decision for
§ 68A	1940 February 16	29	Brockton Edison Company v. Assessors of Brockton	Appellant

An appeal lies to this board under G. L. (Ter. Ed.) c. 59, § 64, as provided in G. L. (Ter. Ed.) c. 63, § 68A, upon the refusal of the assessors to abate a tax on personal property of a Massachusetts electric company even though no true list was filed with the assessors under G. L. (Ter. Ed.) c. 59, § § 29, 61, 64, as amended.

§ § 12, 19	1940 January 25	5	Edward H. Flaherty See under INCOME TAX, Chapter 62 for decision in this case.	Appellant
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LEGACY AND SUCCESSION TAX

General Laws (Ter. Ed.) Chapter 65

Commissioner of Corporations and Taxation, Appellee

Chapter 65	Date of Decision	Advance Sheet Page	Appellant	Decision for
§ § 25, 26	1940 June 3	83	Boston Safe Deposit and Trust Company, trustee	Appellee

In an appeal from the determination of value by the Commissioner of Corporations and Taxation under G. L. (Ter. Ed.) c. 65, § 25, the function of this board is to appraise the property. It has no jurisdiction over the question of the legality of the tax or as to what property is to be included in the determination.

§ 25	1940 August 2	113	Worcester County Trust Company & another, Trustees	Appellant
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In accordance with the opinion of the Court in *Commissioner of Corporations & Taxation v. Worcester County Trust Co.*, Mass. Adv. Sh. (1940) 543, the fair cash value of certain shares, under the provisions of G. L. (Ter. Ed.) c. 65, § 25, was found as a fact on the evidence presented at a former hearing and on additional evidence presented at a later hearing.

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† See also G.L. (1921 ed.) c. 59 §§11, 16; c. 60, §§16, 45, 57.

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1. Special Report of the Director of Accounts relative to fees and allowances to Public Officers (Senate Document 5, 1933), 10 p.
2. Special Report of an Investigation relative to providing for certain annual payments by the Commonwealth to certain towns on account of the construction of certain additions to the Metropolitan Water System (House Document 228, 1933), 11 p.
3. Report of the Commissioner of Corporations and Taxation on ways and means for raising revenue required for financing the furnishing of adequate assistance to certain aged citizens (House Document 410, 1933), 63 p.
4. Report of the Special Commission relative to taxation of tangible and intangible property and certain related matters (House Document 143, 1936), 61 p.
5. Reports of the Special 1937 Commission on Taxation and Public Expenditures, created by chapters 3 and 41 of the Resolves of 1937, the scope of which was enlarged by Resolves 12, 53, 58 and 76 of 1937.

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RECOMMENDATIONS FOR LEGISLATIVE ACTION

In accordance with the General Laws the following was duly communicated:

THE COMMONWEALTH OF MASSACHUSETTS

DEPARTMENT OF CORPORATIONS AND TAXATION,
STATE HOUSE, BOSTON, December 7, 1938.

To the General Court of Massachusetts.

In compliance with the provisions of section 33 of chapter 30 of the General Laws (Tercentenary Edition), there is submitted herewith such part of the annual report of the Commissioner of Corporations and Taxation (Pub. Doc. No. 16) as contains recommendations or suggestions for legislative action, accompanied by drafts of bills.

HENRY F. LONG,
*Commissioner of Corporations
and Taxation.*

RECOMMENDATIONS

CORPORATIONS

1. *Dissolution.* — This recommendation is in accordance with the practice which has obtained for many years whereby annually an act is passed dissolving certain corporations. In many instances corporations have for some time been delinquent with respect to the filing of certificates of condition or tax returns. Some have failed to continue to elect officers and have practically ceased to function at all, and some have been enjoined by the Supreme Judicial Court from doing business. In other instances, those interested in a corporation may desire its dissolution for the reason that all of the assets have been disposed of and the business completely terminated. It is respectfully requested that the corporations to be submitted in accordance with the previous practice be dissolved by an act effective at such time during the session as may be found most expedient. (See Acts of 1939, Chapter 148.)

2. *Organization Fees of Certain Corporations.* — The organization fee provided for charitable corporations under the provisions of chapter 180 of the General Laws is \$25, whereas in the case of co-operative banks, credit unions and fraternal benefit organizations the organization fee is only \$5. There seems no logical basis for this disparity, and that all should be put on the uniform basis of paying a fee of \$25.

3. *Certain Bank Taxes.* — The object of this bill is to clarify and bring into accord with the administrative practice the legislative provision relating to the due date of national bank and trust company taxes. Certain provisions applicable to business corporations in connection with the administration of the excise are made applicable, so far as pertinent, to the excise imposed upon national banks and trust companies. Because of the fact that the excise imposed upon business corporations is measured in part by corporate excess and the bank tax is measured solely by income, some uncertainty developed as to the interpretation of the law. This bill would clear up the difficulty. (See Acts of 1939, chapter 368.)

4. *Savings Banks and Savings Departments of Trust Companies: Certain Public Utility Taxes.* — Because of the liberal deductions allowed in the taxation of deposits of savings banks and in savings departments of trust companies, the excise is frequently either negligible in amount or nothing whatsoever. It is believed that at least a minimum tax should be paid by every bank for the privileges which it enjoys. This bill provides such a minimum. It also corrects an unjust situation arising from illogical provisions of the present law whereby excessive deductions are granted, the existing law permitting a disproportionate deduction of that which is not reflected in the tax base itself.

The complicated method of distributing franchise taxes paid by public service corporations was, except as to gas, electric light and water companies, abolished in 1934. It is believed that it would be well for the Legislature to go to the logical conclusion and repeal this last vestige of this method of distribution.

INCOME TAXES

5. *Taxation of Dividends of Certain Corporations.* — Again the Legislature has further extended the period during which the temporary tax upon the dividends of Massachusetts and certain other corporations exempt under the original law will be effective so as to include for taxation dividends received up to the end of the year 1940. It is again urged that the provisions of the taxation of such dividends should be made a permanent part of the law. Experience has further demonstrated the lack of likelihood that there can be any return to the exemption from taxation of this class of income. The policy of the Commonwealth to tax them should be made clear and definite, to the end that the taxpayer shall not be compelled to guess from year to year as to what he may expect. The embodiment of such provision in the General Laws should, of course, include the repeal of the so-called "dividend credit" extended to foreign corporations but suspended during the period that the dividends of Massachusetts corporations are taxable. (See Acts of 1938, chapter 489 and Acts of 1939, chapter 373 for extension of time.)

6. *Business Income.* — The rate of tax upon business income received by individual inhabitants under the present law is only $1\frac{1}{2}$ per cent. In connection with business corporations the portion of the excise measured by income is taxed at the

rate of $2\frac{1}{2}$ per cent. When this is considered, and it is further borne in mind that under the Massachusetts law there is no provision for a graded tax, it would seem that the rate of tax upon business income under the personal income tax law might very fairly be increased to $2\frac{1}{2}$ per cent.

7. *Income Earned in Massachusetts by Non-Residents.* — Non-residents who earn their livelihood in Massachusetts or who conduct business at locations in Massachusetts at the present time contribute nothing toward the support of the government of Massachusetts for the privilege so enjoyed. This proposal would subject such non-residents to a tax upon so much of their business income as is derived from this Commonwealth.

INHERITANCE TAX

8. *Tenancies by the Entirety.* — Under decisions of the United States Supreme Court it would appear that the enlargement of the estate of the survivor, when a tenant by the entirety dies, may constitutionally be subjected to an inheritance tax. It would therefore appear that it is only necessary that the intent of the Legislature to lay such a tax shall be made clear. It is believed that such taxation is only fair and just, and that the provisions of chapter 65 of the General Laws should accordingly be perfected to cover adequately this situation.

9. *Rates of Taxation.* — An equitable adjustment of the burden of taxation is proposed by increasing the number of taxable brackets to nine and by revising the rates in certain of these brackets. The revision is made having in mind the existing Federal estate tax which imposes so great a burden in the higher brackets as to make questionable any drastic increase in these brackets. (See Acts of 1939, chapter 454, section 22, temporary increases.)

LOCAL

10. *Payment as a Condition to Right of Appeal in Connection with Certain Taxes.* — By chapter 478 of the Acts of 1938 payment was made a condition precedent to the right to take an appeal from the decision of the assessors with respect to the abatement of certain local taxes. The provisions of the law have led to confusion, and uncertainty has been expressed as to when under the law the payment must be made in order to preserve the right to an appeal. It is believed that abatement procedure and collection procedure should be kept separate and not intermingled. This proposal provides for the repeal of the law adopted in 1938 in so far as it requires payment before the taking of an appeal.

11. *Person to Whom Taxes on Real Estate shall be Assessed.* — Formerly, taxes on real estate were assessable to the person who was either the owner or in possession thereof on the taxing day. By chapter 92 of the Acts of 1936 the right to tax to the person in possession was stricken out. It has been found by experience that there are certain instances when it is desirable that the assessors should have the right to assess to the person who is in possession, and it is therefore proposed to amend the law so as to restore this right. (See Acts of 1939, chapter 175.)

12. *Due Date and Interest with Respect to Poll and Other Local Taxes.* — This bill is in part simply clarifying and corrective. In addition, it makes express provision for the running of interest at the rate of 6 per cent upon delinquent poll taxes. Provision is also made for reduction in the rate of interest to be paid by the town upon abated taxes from 5 to 4 per cent. Now that the rate of interest on overdue property taxes has been reduced to only 4 per cent, it would seem illogical to require the town to pay a higher rate in connection with refunds. (See in this connection Acts of 1939, chapter 366.)

13. *Payment of Taxes by Holder of Mortgage.* — Under the existing law the holder of a mortgage may be unable to pay a tax upon the premises covered by the mortgage prior to the date when interest charges will be incurred, even though he may well know that there is no likelihood that the taxes will be paid by the mortgagor. This seems an unfair hardship upon the mortgagee. Under this proposal the holder of the mortgage would be permitted to pay the tax as soon as it becomes overdue. (See Acts of 1939, chapter 250.)

14. *Reimbursement for Lands held by the Commonwealth.* — The present law provides for reimbursement to cities and towns for loss of taxes on property owned by

the Commonwealth and used for the purposes of a public institution, a fish hatchery, game preserve or wild life sanctuary, a state military campground or a state forest. In certain cases the Commonwealth owns lands used or occupied for other than public purposes which the city or town in which the property is located is without authority to tax, even though the property may be put to a lucrative purpose. It is recommended that the law be amended to extend reimbursement to cities and towns where state-owned property not subject to local taxation is used or occupied for other than public purposes and no other form of reimbursement is provided.

MISCELLANEOUS

15. *Gift Tax.* — It is believed that the enactment of such a tax would serve to prevent much of the evasion of the inheritance tax law which now occurs through gifts made prior to death, and would further tend to insure a more even flow of revenue into the state treasury.

16. *Bonds by Alcoholic Beverage Licensees.* — Under the existing law imposing an excise upon the sale of alcoholic beverages and alcohol there is no provision requiring the filing of a bond with the Commissioner. To insure the collection of the excise it is believed that the filing of a bond of reasonable amount should be provided for. (See Acts of 1939, chapter 394.)

17. *Escheat of Bank Deposits and Public Bequest Fund.* — Although Massachusetts has provision for the disposition of unclaimed savings bank deposits, no corresponding provisions extend to deposits in banks other than savings banks and savings departments of trust companies. The adoption of provisions of the character of those in the bill is recommended. To the end that encouragement may be given to the enlargement of the Public Bequest Fund provided by General Laws, chapter 6, sections 28A to 28D, inclusive, it is further recommended that escheats to the Commonwealth and sums paid to it to satisfy a moral rather than a legal obligation be added to the Public Bequest Fund.

18. *Tax and Other Claims in Liquidation of Banks.* — Consistently with the provisions of Federal acts tax and other claims of the Commonwealth may along with Federal claims have priority over other claims in liquidation proceedings if the state statute makes adequate provision therefor. It is recommended that such provision be made in the case of the liquidation of banks.

19. *Voluntary Associations and Trusts.* — It is believed that voluntary associations and trusts should not be relieved of the requirements of chapter 182 of the General Laws simply because their certificates of participation or shares are not made transferable. Legislation is accordingly recommended to eliminate the word "transferable" from section 1 of said chapter.

20. *Welfare and Assistance Tax.* — In order to provide revenue for welfare and assistance in a manner that will permit all to knowingly contribute to this worthwhile activity of government a new tax law is respectfully suggested. A tax consistent with the provisions of the Massachusetts Constitution on the passing of title to tangible personal property would not only furnish new revenue, but would be a salutary method for distributing the cost of government among taxpayers. Such a form of taxation has been indiscriminately referred to as a "Sales Tax," and regardless of the form it has taken it has been assumed to impose a greater burden upon the consumer than other forms of taxation and to bear unduly on those who cannot afford to pay. Such assumptions are to a high degree unsound. Nearly all taxes, whether in the form of property levies or excises, rest eventually through the operation of economic law upon consumers. As the citizens of Massachusetts must undoubtedly pay all taxes either out of capital or earnings it would seem prudent not to overburden one group or one class or to make such inroads upon capital as further to impair it or drive it from Massachusetts. Such a policy tends toward shrinking the tax base, and if persistently pursued constantly increases the peril of departure from principles of sound public finance. As taxation is the means by which government distributes its costs among those who enjoy its benefits, it would seem just and wise that such distribution should be sufficiently spread to avoid bearing with destructive force at any one point.

It is manifest during the last few years that attempts to reduce the cost of government have resulted only in lessening the advances in cost rather than in a real recession of the charges for government. Municipal appropriations have increased from \$251,919,382 in 1929 to \$283,605,786 in 1937, and in 1938 will exceed \$300,000,000. More than \$30,000,000 increase in the cost of municipal government cannot be indefinitely disregarded. The rise in the burden resulting from increased demands of government is evidenced by an increase in revenue as assessed in Massachusetts for all its governmental units from \$361,234,250 in 1929 to \$426,527,709 in 1937, approximately \$440,000,000 in 1938, which figures would seem to indicate sufficient cause for the consideration of some source of revenue to provide for the increase. There is no reason to assume that there exists a sufficient number of those who wish to reduce the cost of government to secure such an accomplishment, nor is the present limited tax base conducive to such an end. The cost of government has constantly marched on, and now it is at a point unbelievably high in a State where the sources of revenue are either being very largely usurped by the Federal government or being diminished in capacity to respond.

The present situation in Massachusetts points to a confiscation of real estate. During the last eight years much property has been demolished to avoid taxation, and the value of much other property has shrunk substantially. While the revenue demanded from real estate taxation has advanced from \$181,062,032 in 1929 to \$203,790,674 in 1937, and \$212,000,000 in 1938, the base that must bear this burden has shrunk from a valuation of real estate in 1929 of \$6,292,963,588 to a valuation of \$5,743,258,353 in 1937, and this valuation shows a still further shrinkage in 1938 to \$5,723,749,569. Five hundred and sixty-nine millions shrinkage in a tax base is real cause for alarm and demands attention. There is still a vast amount of money going from capital through pay rolls which is not reached through the income tax. This can be reached by a small exaction in the form of a so-called "Sales Tax" which would supplement the income tax, thereby extending to the "lower brackets" of income without the requirement for the filing of income tax returns.

A great many industrial plants are being solicited to move from Massachusetts with the inducements of available space, lower freight rates, and nearness to markets. These plants, reluctant to move, may well be compelled to go if adding even a few more thousand dollars to their tax burden will result in an overhead that prevents them from manufacturing an article at a price that can compete with other parts of the country. The realty tax, if constantly increased, may discourage the manufacturing plants. Idle buildings and idle hands will take the place of active buildings and weekly pay rolls.

With the thought that the "Sales Tax" is one of the best forms of levying upon income, in that the payment of the tax is made when the cash is actually available and the tax is taken at a point where it is not destructive of revenue sources, the recommendation is made that the Legislature consider as a means of financing public welfare and other demonstrated costs of government an assessment on each individual inhabitant imposed at a point which will not continue the destruction of capital values and threaten the entire backlog of our industrial, financial, investment and banking activities. (See in this connection Acts of 1939, chapter 454.)

SPECIAL DUTIES OF THE COMMISSIONER

MASHPEE

- 1932 Chap. 223. An act establishing an advisory commission for the town of Mashpee.
- 1932 Chap. 307. Item 315A. Appropriation for advisory commission.
- 1933 Chap. 174. Item 177. Appropriation for advisory commission.
- 1934 Chap. 162. Item 181. Appropriation for advisory commission.
- 1935 Chap. 266. An act reviving and extending the existence of the Mashpee advisory commission.
- 1938 Chap. 291. An act reviving and extending the existence of the Mashpee advisory commission.

Report of the Special Commission on governmental activities of the town of Mashpee. March 29, 1932. House 1303.

FREDERIC W. COOK,
Secretary of the Commonwealth.
JOSEPH E. WARNER,
Attorney General.
THEODORE N. WADDELL,
Director of Accounts.

The commission at present consists of the following:

THEODORE N. WADDELL,
Director of Accounts.
HENRY F. LONG,
*Commissioner of Corporations
and Taxation.*
PAUL A. DEVER,
Attorney General.

MILLVILLE

- 1933 Chap. 341 Sec. 1 to 8. Municipal Finance Commission for.
1933 Chap. 367. Sec. 2. Notes of Municipal Finance Commission.
1934 Chap. 82. Sec. 1, 2. Municipal Finance Commission request for extension of time on account of Worcester County tuberculosis assessment apportionment.
1935 Chap. 470. Sec. 1 to 9. An act relative to the Municipal Finance Commission for the town of Millville and providing further for the financial relief of said town.
1936 Chap. 284. An act relative to the terms of certain notes to be issued by the Commonwealth for providing further financial relief for said town.

Special report of the Millville Municipal Finance Commission relative to the finances and the future of the town of Millville. February 1935. House 1881.

HENRY F. LONG,
EDWARD T. SIMONEAU,
ARTHUR B. LORD,
Millville Municipal Finance Commission.

Second special report of the Millville Municipal Finance Commission relative to the finances and the future of the town of Millville. April 1936. House 1969.

HENRY F. LONG,
EDWARD T. SIMONEAU,
ARTHUR B. LORD,
Millville Municipal Finance Commission.

Third report of the Millville Municipal Finance Commission relative to the finances of the town of Millville. April 1938. House 2076.

HENRY F. LONG,
PAUL A. DEVER,
THEODORE N. WADDELL,
Millville Municipal Finance Commission.

Fourth report of the Millville Municipal Finance Commission relative to the finances of the town of Millville. March 1939. House 2146.

HENRY F. LONG,
PAUL A. DEVER,
THEODORE N. WADDELL,
Millville Municipal Finance Commission.

COMMISSIONER'S LEGISLATIVE REPORTS

The Commissioner of Corporations and Taxation was charged by the Legislature in 1930 to make reports in respect to finding revenue to provide for the operation of the law effective July 1, 1931, to provide for adequate assistance to certain aged citizens. This report is designated as House No. 1, 1931, and was printed in my report for 1930.

Chapter 398 of the Acts of 1931 entitled "AN ACT IMPOSING AN OLD AGE ASSISTANCE TAX ON MALE INHABITANTS OF THE COMMONWEALTH ABOVE THE AGE OF TWENTY TO PROVIDE REVENUE FOR CARRYING OUT THE TERMS OF THE LAW PROVIDING ADEQUATE ASSISTANCE TO CERTAIN AGED PERSONS," provides by

SECTION 9 thereof that "The commissioner is hereby directed to consider ways and means for permanently raising the revenue required by the commonwealth and by the cities and towns thereof to provide for financing the old age assistance act, so called, giving special consideration to various forms of sales taxes, amusement taxes, luxury taxes, increases in income and inheritance taxes and any other form of additional taxation by which such revenue may be provided, and shall report to the general court his findings and recommendations, together with drafts of legislation necessary for carrying said recommendations into effect, by filing the same with the clerk of the house of representatives not later than the first Wednesday in December of the year nineteen hundred and thirty-two." (No Report made for submission to 1932 session [see Chapter 259, 1932].) (See report to the General Court; House 410, 1933.)

See 1930 Report and Instruction to Assessors, Nos. 13 and 14, for description of The Massachusetts Board of Tax Appeals. See 1930 Report for information on Reciprocal Inheritance Taxation. See Instruction to Assessors, No. 17 for "Effect of Tax Limitation on Government."

PUBLICATIONS

The following have been compiled and printed:

Public Document No. 16. — The Annual Report of the Department, for the year ending November 30, 1938, received from the printer July, 1940.

Public Document No. 19. — Part I. Aggregates of Polls, Property, Taxes, etc., as assessed January 1, 1938, received from the printer in March, 1939.

Public Document No. 19. — Part II. Aggregates of Property, Taxes, etc., assessed in December, 1938, received from the printer in May, 1939.

Public Document No. 29. — Statistics of County Finances for the year ending December 31, 1938, received from the printer August, 1939.

Public Document No. 79. — Statistics of Municipal Finances for the year ending December 31, 1937, received from the printer in August, 1939.

Estimate of County Receipts and Expenditures for the year ending December 31, 1939 and 1940. Printed as House Document 2145 of 1939.

Instruction to Assessors No. 17, received from the printer February, 1937.

General Laws Relating to Taxation and Special Assessments, revised to include 1939 legislation, received from the printer March, 1940.

Supplement showing to what extent General Laws Relating to Taxation and Special Assessments has been affected by 1937 and 1938 legislation, received from the printer January, 1939.

Triennial Report upon the Equalization and Apportionment of State and County Taxes: December 31, 1937. Printed as House Document 1435 of 1938.

Massachusetts Corporations and Foreign Corporations subject to an Excise as of January 1, 1939, received from the printer February, 1939

Domestic Manufacturing and Foreign Manufacturing Corporations as classified by the Commissioner of Corporations and Taxation as of January 1, 1937, received from the printer March, 1937.

CONFERENCES

Conferences. — For the purpose of recording the events, reference is made to the Thirty-second Annual Conference on Taxation, under the auspices of the National

Tax Association (organized 1907), held at San Francisco, California, October 16-19, 1939, the Twenty-seventh Annual Conference on Taxation, under the auspices of the New England State Tax Officials Association (organized January 18, 1912), held at Williamstown, Massachusetts, October 5 and 6, 1939, the Sixth Annual Conference of the National Association of Assessing Officers (organized 1933), held at San Francisco, California, October 10-13, 1939, and the Conference of the National Association of Tax Administrators (organized 1934), held at Asheville, North Carolina, April 30, May 1, 2 and 3, 1939.

The Fourteenth North American Gasoline Tax Conference (organized November, 1926), was held September 11, 12 and 13, 1939 at Minneapolis, Minnesota.

The Municipal Finance Officers Association of the United States and Canada, formerly the International Association of Comptrollers and Accounting Officers (organized November, 1903) annual meeting was held October 16-19, 1939 at San Francisco, California.

The Fiftieth Annual Session of the Association of Massachusetts Assessors was held November 21 and 22 and as usual brought out much of interest. The program follows:

The Commission on Interstate Co-operation held its first New England conference on taxation February 3, 1939 and its second March 10, 1939 at Boston Massachusetts.

1939
FIFTIETH ANNUAL SESSION
OF THE
ASSOCIATION OF MASSACHUSETTS ASSESSORS

PROGRAM

First Session Tuesday, November 21, 1939.

10 A.M., Gardiner Auditorium, State House, Boston.

General Reception, Registration, Payment of Dues (\$1.00), Meeting new members. Obtaining Banquet Tickets (\$2.00).

10.15 A.M.

The Fiftieth Annual Session Opened:

Address of Greeting. The Fiftieth Anniversary. The President, John J. Foley, of Fitchburg.

Introduction of Charter Members, Past Presidents and oldest Assessors.

New Tax Laws, Decisions, Proposals, Henry F. Long, Commissioner of Corporations and Taxation.

Water Liens, Accounting, Reporting, Herman B. Dine, Assistant Director, Division of Accounts.

Reading of the Records, Frank A. Rogers, of Gloucester, Secretary.

Report of Treasurer, David H. Roach, of Lynn.

Report of Legislative Committee, James J. Casey, of Cambridge, Chairman.

Other committee reports, if any. Other reports, matters or announcements. Discussion and determination as to monthly Round Tables.

Naming of nominating committee and other committees, if any.

Round Table. Subject: Our 1940 Tax Administration Problems. Conducted by Henry F. Long, Commissioner of Corporations and Taxation.

Adjournment at 12.30 P.M.

Second Session, Tuesday, November 21, 1939.

2 P.M., Gardner Auditorium, State House, Boston.

Round Table — continued. Questions and Answers. Present Trends, George R. Glendenning, Editor, Banker and Tradesman.

The Assessors and the Tax Problem, Thorsten V. Kalijarvi, University of New Hampshire.

Questions and Answers.

Adjournment at 4.30 P.M.

Third Session, Tuesday, November 21, 1939.

Banquet, 6.00 P.M., Georgian Room, Hotel Statler, Boston. Assessors, Collectors and Guests may be accompanied by ladies.

Call to order, John J. Foley, of Fitchburg, President.

Toastmaster, Address, James J. Casey, President, National Association of Assessing Officers.

Some Tax Aspects in the Estate of Edward Howland Robinson Green, Henry F. Long, Commissioner of Corporations and Taxation.

Fiftieth Anniversary Floor Show.

Fourth Session, Wednesday, November 22, 1939.

10 A.M., Gardner Auditorium, State House, Boston.

Round Table: All taking part. Henry F. Long, Presiding.

A general experience session. Information that assessors are seeking. Who may file applications for abatement. Miscellaneous problems. Tax Title Descriptions. David W. Creelman, Director, Division of Local Taxation.

How the N. A. A. O. Hopes to Aid Assessors, James J. Casey, President, N. A. A. O. Cambridge, Mass.

Adjournment at 1 noon.

Fifth Session, Wednesday, November 22, 1939.

2 P.M., Gardner Auditorium, State House, Boston.

Round Table. Henry F. Long, presiding.

Preparation of Recapitulation Sheets. George W. Searle, Assistant Director, Division of Accounts.

Report of Nominating Committee.

Business Meeting.

Election of Officers.

Introduction of New Officers.

Remarks.

Adjournment at 3.30 P.M.

Meeting of 1940 Executive Committee

ASSOCIATIONS AND MEETINGS IN 1939

Name of Association	Date of Organization	Meetings			
Association of Massachusetts Assessors	Feb. 5, 1890	June 22-23	W. Harwich	Nov. 21-22	Boston
Barnstable County Assessors' Association (Dukes and Nantucket)	Jan. 21, 1925	Sept. 13	Orleans	Dec. 20	Hyannis
Berkshire County Assessors' Association	Nov. 18, 1924	July 12	Deerfield	Dec. 27	Pittsfield
Bristol County Assessors' Association	Mar. 8, 1911	Aug. 30	New Bedford	Dec. 13	Mansfield
Essex County Assessors' Association	Dec. 1, 1925	July 18	Lynn	Dec. 12	Salem
Franklin County Assessors' Association	June 17, 1910	July 12	Deerfield	Dec. 18	Deerfield
*Hampden-Hampshire Counties Assessors' Association	Jan. 13, 1923	July 12	Deerfield	Dec. 28	Springfield
Islands Assessors' Association, The	Sept. 22, 1936	June 6	Oak Bluffs	Nov. 27	Vineyard Haven
Middlesex County Assessors' Association	Dec. 3, 1925	July 18	Lynn	Dec. 14	Stoneham
**Norfolk County Assessors' Association	Jan. 28, 1925	Aug. 15	Quincy	Dec. 4	Weymouth
Plymouth County Assessors' Association	Feb. 16, 1911	Aug. 8	Wareham	Dec. 7	South Hanson
Worcester County Assessors' Association	Dec. 11, 1924	July 20	Shrewsbury	Dec. 6	Worcester
Massachusetts Municipal Auditors' and Comptrollers' Association	Nov. 19, 1914	Quarterly	Boston		
***Massachusetts Tax Collectors' and Treasurers' Association	May 15, 1928	Monthly	Boston	June 13	Taunton

*Hampshire County joined in 1924.

**And Suffolk County.

***On May 15, 1928, the Massachusetts Treasurers' Association, organized February 22, 1890, and the Massachusetts Tax Collectors' Association, organized April 11, 1912, in joint meeting were by vote of both organizations amalgamated as one organization under the name Massachusetts Tax Collectors' and Treasurers' Association, Monthly Meetings—Boston.

Commencing in 1936 the Association of Massachusetts Assessors has been holding monthly Round Table Talks.

DIVISION OF EXCISE TAXES

The division of excise taxes is charged with the administration under the direction of the Commissioner of the gasoline tax law, General Laws, Ter. Ed., Chapter 64A; the excise on alcoholic beverages, General Laws, Chapter 138 and amendments thereto; and the motor excise on vehicles not customarily kept in any particular municipality in Massachusetts, General Laws, Ter. Ed., Chapter 60A and amendments thereto.

The expenses of the administration of the division are taken from the appropriation made for the Department of Corporations and Taxation, there being no specific appropriation made for the particular activities of the division. Ten persons are employed in the division permanently including a director; semi-senior accountant and two junior accountants who engage in auditing activities; three clerks who devote all of their time to the administration of the gasoline tax law; two clerks who devote all of their time to the administration of the alcoholic beverages excise; and one clerk who devotes all of her time to the motor vehicle excise. It is now felt that those assigned to auditing can accomplish all of the auditing of gasoline and alcoholic beverage returns without the necessity of the assignment of auditors from the Income Tax Division as has been the practice in the past.

The gasoline and alcoholic beverage taxes are payable at the time of filing the required returns and the payments received are handled through the collection section located at the Income Tax Division. Payments of gasoline tax refunds are also made by the collection section with checks prepared in the Division of Excise Taxes.

GASOLINE EXCISE

for

Privilege of using roads

Chapter 64A, General Laws, Ter. Ed.

The fiscal year ending November 30, 1939 completes the eleventh year of the excise on the use of gasoline. The basic rate of tax as provided in General Laws, Chapter 64A is two cents per gallon with the requirement that an additional tax of one cent per gallon be paid until April 30, 1943 when, unless the additional one cent is continued in effect by the Legislature, the tax will return to the basic rate of two cents per gallon. The additional tax of one cent per gallon was originally imposed by Chapter 122 of the Acts of 1931 and has been extended from time to time, the latest extension being made by Chapter 408 of the Acts of 1939 which continues the rate in effect until April 30, 1943. All of the states now impose a tax on gasoline and the rates in effect throughout the nation vary from two cents to seven cents per gallon. In addition there is imposed in the United States a federal gasoline tax which during the year 1939 amounted to one cent per gallon.

To facilitate the collection of the tax the law provides for payment by distributors who are licensed by the Commissioner to engage in the business of manufacturing, importing or compounding gasoline in Massachusetts. During the fiscal year ending in 1939 fifty-four licenses were granted to distributors of which forty-eight were renewals and six were new licenses. One license was cancelled during the year upon the request of the licensee. Two distributors operated refineries for the manufacture of gasoline in Massachusetts and the remainder imported gasoline into Massachusetts from other states or countries.

A return is required to be filed on the last day of each month covering the sales of gasoline in the preceding month and return is accompanied by check in payment of the tax. All payments are received subject to verification and all returns are audited both in the office and in the field.

Gasoline shipped from Massachusetts into another state is exempt from the Massachusetts tax, but schedules showing shipments are required to be filed with the monthly return and these schedules are forwarded to the states to which shipments are alleged to have been made for checking by the state authorities. Massachusetts receives similar information from other states and in this way a close check of the movement of gasoline in and out of Massachusetts is kept.

The Federal Government through the Department of the Interior has continued to furnish the Commissioner information showing daily movements of marine oil carriers and tank car movements from the East Texas oil fields and in addition to this the railroads in Massachusetts have furnished monthly statements of tank car arrivals.

The United States is permitted under an act of Congress dated June 16, 1936 entitled "Public — No. 686 — 74 Congress" to tax all gasoline sold by post exchanges, ship stores, ship service stores, commissaries, filling stations, licensed traders and other similar agencies located on United States marine or other reservations where the gasoline sold is other than for the exclusive use of the United States. During the fiscal year 1939 Massachusetts received payment monthly from six such agencies located on United States reservations in Massachusetts and the amount of money received from this source was \$10,267.75.

It has been the practice in Massachusetts to collect the tax on the first sale of gasoline and to permit no tax free sales to be made. Furthermore, the definition of "Fuel" contained in the Massachusetts law is so broad that a great number of materials not ordinarily used in the propulsion of motor vehicles are included for taxation. It is, therefore, necessary to grant refunds upon all fuel used other than in the propulsion of motor vehicles over the highways. A person using the fuel for a nontaxable purpose upon which a tax has been paid or is chargeable may upon

application to the Commissioner receive promptly a check for the amount of tax refund to which he is entitled.

Every precaution has been taken to safeguard the money of the Commonwealth and all applications received are carefully examined and in some cases field audits are made and all of this is accomplished speedily so that the taxpayer may receive his refund promptly. During the fiscal year ending in 1939 there were 82 field audits of refund applications of which 31 resulted in a reduction of the claims amounting to \$1,403.59 and 51 applications examined were found to be correct.

The amount of refunds claimed in 1939 as shown by the tables following indicates an increase in the amount paid which is due to the increased industrial use of gasoline and the large quantity exported from Massachusetts to other states.

TAXATION OF SALES OF GASOLINE AND CERTAIN OTHER MOTOR VEHICLE FUEL

Year *	Taxable Gallonage Dec. 1 to Nov. 30	Tax on Gallonage	Collections ** ***	
*** 1929	(11 months) 464,214,088	\$9,284,281.76	\$7,416,747.14	9 months: January to September, 1929, inclusive, Gallonage.
1930	(12 months) 528,740,317	10,574,806.34	10,342,676.23	12 months: October, 1929, to September, 1930, inclusive, Gallonage.
1931	565,717,117.50	15,067,888.70	13,685,385.73	12 months: October, 1930, to September, 1931, inclusive, Gallonage.
1932	561,905,051.25	16,857,151.58	16,651,872.79	12 months: October, 1931, to September, 1932, inclusive, Gallonage.
1933	557,661,176.75	16,729,835.37	16,349,319.30	12 months: October, 1932, to September, 1933, inclusive, Gallonage.
1934	584,948,418.50	17,548,452.62	16,699,285.34	12 months: October, 1933, to September, 1934, inclusive, Gallonage.
1935	606,436,540.25	18,193,096.26	17,383,370.13	12 months: October, 1934, to September, 1935, inclusive, Gallonage.
1936	647,447,105.75	19,423,413.24	18,138,702.45	12 months: October, 1935, to September, 1936, inclusive, Gallonage.
1937	692,588,362.50	20,777,650.87	20,694,020.93	12 months: October, 1936, to September, 1937, inclusive, Gallonage.
1938	684,934,774	20,548,043.26	22,339,650.28	13 months: October, 1937, to October, 1938, inclusive, Gallonage (See Ch. 413, Acts of 1938).
1939	716,491,238.50	21,494,737.18	20,455,079.10	12 months: November, 1938, to October, 1939, inclusive, Gallonage.

*First month of tax January, 1929.

**First tax due date March 15, 1929 (on January, 1929, Gallonage).

***Includes Inventory of January 1, 1929.

****Actual receipts with interest on late payments, after deducting amounts refunded for non-taxable uses.

Rate 2 cents to May 1, 1931. Rate 3 cents to April 30, 1943.

CONSOLIDATED STATEMENT OF
ALL LICENSED DISTRIBUTORS FOR
FISCAL YEAR ENDING NOVEMBER 30, 1939

	<i>Detail</i>	<i>Gallons</i>
		<i>Total</i>
1. Inventory on hand first of year (Including all Material in Transit)	709,761,576.9	
FUELS PURCHASED, PRODUCED, COMPOUNDED AND IMPORTED .		
2. Receipts at all marketing locations in State from sources outside the State	676,496,377.7	
3. Receipts at all marketing locations in State from sources within the State	291,437,228.5	
4. Total Gallons Stored and Handled in Marketing Tanks in This State		1,677,695,183.1
5. Debits a/c direct shipments to other States		2,608,870
6. Other debits		104,659,838.5
7. Total Gross Charges		1,784,963,891.6
8. Closing inventory		706,587,013.5
9. Total Gallons to Be Accounted For		1,078,376,878.1

DISPOSITION

10. Sales and transfers outside State	189,160,949	
11. Sales to United States Government (Only under contract on U. S. Standard Forms 32 and 33)	2,785,758.03½	
12. Sales of tax paid purchases	65,894,142	
13. Other non-taxable sales and use	98,279,045	
14. Total Non-Taxable Gallons		356,119,894.03½
15. Net taxable sales or deliveries	710,691,862.93½	
16. Gallons consumed or used	3,976,427.18½	
17. Other credits	101,337	
18. Total Gallons Taxable		714,769,627.11¾*
19. Stock gain or loss		7,487,356.95
20. Total Gallons Accounted For		1,078,376,878.1

* Does not include Post Exchanges, etc., Miscellaneous assessments and audit gains amounting to 1,470,074¾ gallons.

GASOLINE CONSUMPTION

Tabulating by months the results were as follows:

Fiscal year ending November 30, 1929. Sale and use by 97 regular and 93 E distributors:

Month	Total Gallons	Non-taxable Gallons	Taxable Gallons	Tax
December	-	-	-	-
January	26,627,796.65	364,272.25	26,263,524.4	\$525,270.49
February	26,836,701.6	427,298.5	26,409,403.1	528,188.07
March	32,765,160.9	482,611	32,282,549.9	645,651.00
April	38,510,528.3	607,750.5	37,902,777.8	758,055.56
May	46,974,450.9	639,999.8	46,334,451.1	926,689.03
June	49,187,173.85	775,088	48,412,085.85	968,241.72
July	53,808,526.6	755,432	53,053,094.6	1,061,061.90
August	55,652,359.5	894,623	54,757,736.5	1,095,154.73
September	47,167,362.1	719,786.5	46,447,575.6	928,951.52
October	47,785,980.3	652,601	47,133,379.3	942,667.59
November	41,397,906.1	613,117.75	40,784,788.35	815,695.77
	466,713,946.8	6,932,580.3	459,781,366.5	\$9,195,627.38

Fiscal year ending November 30, 1930. Sale and use by 116 Regular and 109 E distributors:

Month	Total Gallons	Non-taxable Gallons	Taxable Gallons	Tax
December	35,195,527	540,387	34,655,140	\$693,102.80
January	30,909,731.75	594,720.75	30,315,011	606,300.22
February	30,381,001.25	497,192.75	29,883,808.5	597,676.17
March	36,828,800.75	594,982.5	36,233,818.25	724,676.37
April	45,888,633	644,925.75	45,243,707.25	904,874.15
May	48,670,641.55	644,524.75	47,926,116.8	958,522.34
June	52,192,415.4	760,890.75	51,431,524.65	1,028,630.50
July	55,988,560.25	885,583.75	55,102,976.5	1,102,059.53
August	56,658,553.25	936,626.75	55,721,926.5	1,114,438.53
September	51,215,422.5	825,791.75	50,389,630.75	1,007,792.62
October	49,066,908.25	671,334.75	48,395,573.5	967,911.47
November	43,953,027.5	511,943.75	43,441,083.75	868,821.68
	536,849,222.45	8,108,905	528,740,317.45	\$10,574,806.38

Fiscal year ending November 30, 1931. Sale and use by 103 Regular and 104 E distributors:

Month	Total Gallons	Non-taxable Gallons	Taxable Gallons	Tax
December	42,591,241.75	593,213.50	41,998,028.25	\$839,960.57
January	33,836,108.75	564,412.75	33,271,696	665,433.92
February	30,735,633	506,476.25	30,229,156.75	604,583.14
March	37,961,859.75	535,248	37,426,611.75	748,532.24
April	48,045,205	608,211	47,436,994	949,739.88
May	50,282,661.75	850,276.25	49,432,385.50	1,482,971.57
June	54,534,790.75	851,280.25	53,683,510.50	1,610,505.32
July	59,988,288.50	1,017,915.25	58,970,373.25	1,769,111.21
August	61,009,782.75	949,200	60,060,582.75	1,801,817.48
September	54,409,021	781,361.25	53,627,659.75	1,608,829.79
October	53,802,387.25	667,564.75	53,134,822.50	1,594,044.68
November	47,103,554	658,257.50	46,445,296.50	1,393,358.90
	574,300,534.25	8,583,416.75	565,717,117.50	\$15,067,888.70

Fiscal year ending November 30, 1932. Sale and use by 103 Regular and 100 E distributors:

Month	Total Gallons	Non-taxable Gallons	Taxable Gallons	Tax
December	45,492,871.25	629,989.75	44,862,881.5	\$1,345,886.45
January	36,138,458.75	544,713.5	35,593,745.25	1,067,812.37
February	33,958,988.75	507,275.75	33,451,713	1,003,551.39
March	40,662,176	611,486.25	39,950,689.75	1,198,520.69
April	45,658,445.75	594,592	45,063,853.75	1,351,915.61
May	50,936,065	747,839	50,188,226	1,505,646.78
June	54,168,995.75	873,271.25	53,295,724.5	1,598,871.74
July	54,651,495	985,416.75	53,666,078.25	1,609,982.36
August	59,315,667.25	1,071,825.25	58,243,842	1,747,315.26
September	52,021,577.75	779,820.75	51,241,757	1,537,252.71
October	51,527,140.75	680,747.5	50,846,393.25	1,525,391.81
November	46,097,958.75	597,811.75	45,500,147	1,365,004.41
	570,529,840.75	8,624,789.5	561,905,051.25	\$16,857,151.58

Fiscal year ending November 30, 1933. Sale and use by 109 distributors:

Month	Total Gallons	Non-taxable Gallons	Taxable Gallons	Tax
December	43,677,294.5	525,857	43,151,437.5	\$1,294,543.13
January	33,767,354	286,627.5	33,480,726.5	1,004,421.80
February	33,036,452.75	282,968	32,753,484.75	982,604.54
March	37,810,499.5	348,029.25	37,462,470.25	1,123,874.12
April	41,342,034	323,038	41,018,996	1,230,669.88
May	52,032,824	448,889	51,583,935	1,547,518.05
June	56,093,344.75	432,736.5	55,660,608.25	1,669,818.26
July	55,611,793.5	404,639	55,207,154.5	1,656,214.64
August	58,820,578.5	386,684	58,433,894.5	1,753,016.84
September	52,286,252	349,433	51,936,819	1,558,104.57
October	51,943,097.25	339,973	51,603,124.25	1,548,093.74
November	45,661,007.75	292,481.5	45,368,526.25	1,361,055.80
	562,082,532.5	4,421,355.75	557,661,176.75	\$16,729,835.37

Fiscal year ending November 30, 1934. Sale and use by 46 distributors:

Month	Total Gallons	Non-taxable Gallons	Taxable Gallons	Tax
December	42,787,117.25	331,453.50	42,455,663.75	\$1,273,669.91
January	37,762,468	227,223.75	37,535,244.25	1,126,057.34
February	33,170,289	243,728.75	32,926,560.25	987,796.82
March	39,148,327.25	238,037	38,910,290.25	1,167,308.72
April	44,989,168.25	192,125	44,797,043.25	1,343,911.31
May	54,506,102.25	250,410	54,255,692.25	1,627,670.78
June	56,931,119.25	248,689	56,682,430.25	1,700,472.92
July	59,054,169.50	265,015.50	58,789,154	1,763,674.62
August	61,485,266.25	241,459.25	61,243,807	1,837,314.21
September	52,576,806.75	246,211	52,330,595.75	1,569,917.87
October	58,737,091.25	199,514.50	58,537,576.75	1,756,127.30
November	46,707,787.25	223,426.50	46,484,360.75	1,394,530.82
	587,855,712.25	2,907,293.75	584,948,418.50	\$17,548,452.62

Fiscal year ending November 30, 1935. Sale and use by 49 distributors:

Month	Total Gallons	Non-taxable Gallons	Taxable Gallons	Tax
December	45,556,226.25	220,466	45,335,760.25	\$1,360,072.82
January	37,369,615.75	179,655	37,189,960.75	1,115,698.82
February	32,276,734.25	156,463	32,120,271.25	963,608.15
March	40,596,814.25	191,262	40,405,552.25	1,212,166.58
April	48,525,745.75	173,313.50	48,352,432.25	1,450,572.98
May	55,079,670.25	261,574.50	54,818,095.75	1,644,542.87
June	57,628,658.50	264,062	57,364,596.50	1,720,937.90
July	63,348,374	231,032.50	63,117,341.50	1,893,520.25
August	63,157,208.25	261,839.50	62,895,368.75	1,886,861.06
September	55,942,299.50	267,287.75	55,675,011.75	1,670,250.35
October	57,686,373.50	249,750.75	57,436,622.75	1,723,098.68
November	51,984,837.25	259,310.75	51,725,526.50	1,551,765.80
	609,152,557.50	2,716,017.25	606,436,540.25	\$18,193,096.26

Fiscal year ending November 30, 1936. Sale and use by 56 distributors:

Month	Total Gallons	Non-taxable Gallons	Taxable Gallons	Tax
December	47,411,615.50	280,651.50	47,130,964	\$1,413,928.92
January	40,968,147.50	213,469.25	40,754,678.25	1,222,640.36
February	36,963,756.25	231,888.25	36,731,868	1,101,956.04
March	43,365,087.50	218,774	43,146,313.50	1,294,389.41
April	51,142,614.50	247,757.25	50,894,857.25	1,526,845.73
May	59,455,508.50	289,534	59,165,974.50	1,774,979.24
June	61,544,870.75	403,925.50	61,140,945.25	1,834,228.37
July	67,622,556	281,495.75	67,341,060.25	2,020,231.82
August	66,016,786.50	322,895.50	65,693,891	1,970,516.73
September	61,122,201.50	247,467.25	60,874,734.25	1,826,242.04
October	60,929,792.75	303,689	60,626,103.75	1,818,783.11
November	54,239,114.25	293,398.50	53,945,715.75	1,618,371.47
	650,782,051.50	3,334,945.75	647,447,105.75	\$19,423,413.24

Fiscal year ending November 30, 1937. Sale and use by 50 distributors:

Month	Total Gallons	Non-taxable Gallons	Taxable Gallons	Tax
December	54,410,083 $\frac{3}{4}$	294,182 $\frac{3}{4}$	54,115,901	\$1,623,477.03
January	43,057,003	233,650 $\frac{3}{4}$	42,823,352 $\frac{1}{4}$	1,284,700.58
February	42,489,706 $\frac{1}{4}$	260,996	42,228,710 $\frac{3}{4}$	1,266,861.32
March	53,078,890 $\frac{3}{4}$	327,607 $\frac{1}{4}$	52,751,283 $\frac{1}{2}$	1,582,538.51
April	54,705,738 $\frac{3}{4}$	261,070	54,444,668 $\frac{3}{4}$	1,633,340.06
May	61,827,608 $\frac{1}{4}$	351,811	61,475,797 $\frac{1}{4}$	1,844,273.93
June	66,054,489	414,946 $\frac{1}{2}$	65,639,542 $\frac{1}{2}$	1,969,186.28
July	71,509,454 $\frac{1}{2}$	307,725 $\frac{1}{2}$	71,201,729	2,136,051.87
August	68,699,507 $\frac{1}{4}$	388,803 $\frac{3}{4}$	68,310,703 $\frac{1}{2}$	2,049,321.11
September	62,766,123 $\frac{1}{2}$	374,050 $\frac{1}{4}$	62,392,073 $\frac{1}{4}$	1,871,762.21
October	61,502,821 $\frac{1}{2}$	300,300 $\frac{1}{4}$	61,202,521 $\frac{1}{4}$	1,836,075.65
November	56,240,738 $\frac{1}{2}$	238,658 $\frac{1}{2}$	56,002,080	1,680,062.40
	696,342,165	3,753,802 $\frac{1}{2}$	692,588,362 $\frac{1}{2}$	\$20,777,650.95

Fiscal year ending November 30, 1938. Sale and use by 54 distributors:

Month	Total Gallons	Non-taxable Gallons	Taxable Gallons	Tax
December	54,590,195 $\frac{3}{4}$	261,414 $\frac{1}{4}$	54,328,781 $\frac{1}{2}$	\$1,629,863.45
January	43,373,321 $\frac{1}{2}$	178,123	43,195,198 $\frac{1}{2}$	1,295,855.96
February	40,751,283 $\frac{3}{4}$	177,387 $\frac{1}{4}$	40,573,896 $\frac{1}{2}$	1,217,216.90
March	52,676,433	209,038 $\frac{1}{2}$	52,467,394 $\frac{1}{2}$	1,574,021.84
April	52,182,315 $\frac{3}{4}$	216,255 $\frac{1}{2}$	51,966,060 $\frac{1}{4}$	1,558,981.81
May	60,088,517 $\frac{3}{4}$	230,271 $\frac{1}{4}$	59,858,246 $\frac{1}{2}$	1,795,747.40
June	63,141,249 $\frac{1}{4}$	287,798 $\frac{1}{4}$	62,853,451	1,885,603.53
July	65,620,068	222,256 $\frac{1}{2}$	65,397,811 $\frac{1}{2}$	1,961,934.35
August	71,253,666 $\frac{1}{2}$	289,007	70,964,659 $\frac{1}{2}$	2,128,939.79
September	62,873,937 $\frac{3}{4}$	257,435 $\frac{3}{4}$	62,616,502	1,878,495.06
October	62,946,319 $\frac{1}{2}$	222,529 $\frac{3}{4}$	62,723,789 $\frac{3}{4}$	1,881,713.69
November	58,198,640 $\frac{1}{4}$	209,657 $\frac{3}{4}$	57,988,982 $\frac{1}{2}$	1,739,669.48
	687,695,948 $\frac{3}{4}$	2,761,174 $\frac{3}{4}$	684,934,774	\$20,548,043.26

Fiscal year Ending November 30, 1939. Sale and use by 54 distributors:

Month	Total Gallons	Non-taxable Gallons	Taxable Gallons	Tax
December	57,079,782 $\frac{3}{4}$	202,002 $\frac{1}{4}$	56,877,780 $\frac{1}{2}$	\$1,706,333.42
January	47,410,723 $\frac{1}{2}$	215,321 $\frac{1}{2}$	47,195,402	1,415,862.06
February	44,255,360 $\frac{1}{4}$	165,762 $\frac{3}{4}$	44,089,597 $\frac{1}{2}$	1,322,687.93
March	52,293,661 $\frac{1}{4}$	226,031 $\frac{1}{2}$	52,067,629 $\frac{1}{4}$	1,562,028.89
April	54,104,768 $\frac{3}{4}$	238,132	53,866,636 $\frac{1}{4}$	1,615,999.10
May	64,734,959	217,426 $\frac{1}{2}$	64,517,532 $\frac{1}{2}$	1,935,525.98
June	67,790,809 $\frac{3}{4}$	298,411 $\frac{1}{4}$	67,492,398	2,024,771.94
July	69,374,980 $\frac{3}{4}$	211,656 $\frac{3}{4}$	69,163,324	2,074,899.72
August	73,202,746 $\frac{1}{4}$	235,892 $\frac{1}{2}$	72,966,853 $\frac{3}{4}$	2,189,005.61
September	66,022,299 $\frac{1}{4}$	271,459 $\frac{3}{4}$	65,750,839 $\frac{1}{2}$	1,972,525.19
October	63,184,895	221,343	62,963,552	1,888,906.56
November	59,814,146 $\frac{1}{4}$	274,454	59,539,692 $\frac{1}{4}$	1,786,190.78
	719,269,132 $\frac{3}{4}$	2,777,894 $\frac{1}{4}$	716,491,238 $\frac{1}{2}$	\$21,494,737.18

NON-TAXABLE USE OF GASOLINE

For the Fiscal Years 1929, 1930, 1931, and 1932

	1929		1930		1931		1932	
	Per Cent	Gallons	Per Cent	Gallons	Per Cent	Gallons	Per Cent	Gallons
Business	61	7,731,265	60	9,728,269	61	11,146,760	58	10,631,509
Marine	18	2,243,433	16	2,597,045	15	2,737,483	17	3,170,971
United States	15	1,902,941	15	2,458,169	16	2,911,012	17	3,066,511
Aeronautics	2	262,535	4	566,088	2	459,020	3	474,659
Agriculture	4	476,302	5	782,095	6	1,079,273	5	943,546
Total	1.00	12,616,476	1.00	16,131,666	1.00	18,327,548	1.00	18,287,196
Total Non-taxable Gallons	2.7	12,616,476	3.0	16,131,666	3.2	18,327,548	3.2	18,287,196
Total Gallons Used or Sold		466,713,947		536,849,222		574,300,534		570,529,841

NON-TAXABLE USE OF GASOLINE
For the Fiscal Years 1933, 1934, 1935, and 1936

	1933		1934		1935		1936	
	Per Cent	Gallons	Per Cent	Gallons	Per Cent	Gallons	Per Cent	Gallons
Business	60	9,365,784	68	15,524,134	74	19,409,678	75	24,324,981½
Marine	13	2,006,616	10	2,230,118	8	2,175,389	8	2,479,552½
United States	17	2,713,712	14	3,159,764	11	2,810,781	10	3,406,546½
Aeronautics	3	430,389	2	471,219	2	616,360	2	647,716
Agriculture	7	1,061,193	6	1,403,027	5	1,419,777	5	1,724,082
Total	100	15,577,694	100	22,788,262	100	26,431,985	100	32,582,878¼
Total Non-taxable Gallons	2.8	15,577,694	3.9	22,788,262	4.3	26,431,985	5.	32,582,878¼
Total Gallons Used or Sold		562,082,532		587,855,712		609,152,557		650,782,051

NON-TAXABLE USE OF GASOLINE
For the Fiscal Years 1937, 1938 and 1939

	1937		1938		1939	
	Per Cent	Gallons	Per Cent	Gallons	Per Cent	Gallons
Business	73	23,718,878	71	19,840,576½	78	27,935,652
Marine	07	2,241,573	08	2,158,536	05	1,981,811
United States	06	1,845,475	11	2,981,076½	09	3,116,063¼
Aeronautics	02	576,145	03	703,534	02	802,466
Agriculture	12	3,882,799½	07	2,044,719½	06	2,160,680
Total	100	32,264,870½	100	27,728,442½	100	35,996,672¼
Total Non-taxable Gallons	4.6	32,264,870½	4.0	27,728,442½	5.0	35,996,672¼
Total Gallons Used or Sold		696,342,365		687,695,948¾		719,269,132¾

GASOLINE TAX RATE AND DISTRIBUTION.

Acts of 1931, Chapter 122, Section 4.

SECTION 4. There is hereby imposed an additional excise tax of one cent on each gallon of fuel, as defined in section one of chapter sixty-four A of the General Laws, sold in the Commonwealth during the period beginning with the first day of May of the current year and ending with the thirtieth day of April, nineteen hundred and thirty-three, the same to be levied and collected, and the proceeds thereof disposed of, as provided in said chapter sixty-four A, and the provisions of said chapter shall apply to said additional excise to the same extent as to the normal excise levied thereunder.

Approved March 24, 1931.

Acts of 1931, Chapter 122, Section 7.

SECTION 7. There shall be paid from the Highway Fund on June first in each of the years nineteen hundred and thirty-one and nineteen hundred and thirty-two to the cities and towns of the commonwealth, except the towns entitled to state aid for repair and improvement of public ways under section twenty-six of chapter eighty-one of the General Laws, as most recently amended by chapter one hundred and seventy-one of the acts of nineteen hundred and thirty, the sum of two million five hundred thousand dollars, the same to be apportioned among such cities and towns in proportion to the amounts for which they were respectively assessed for the state tax of the year nineteen hundred and thirty, and any sum received by such a city or town hereunder, and any additional sum, not exceeding twenty-five dollars, received, as hereinafter provided, by a town entitled to state aid under said section twenty-six, shall be expended only for the construction, reconstruction or maintenance of highways, and shall, in the year of receipt, be included by the assessors thereof as an estimated receipt and deducted from the amount required to be raised by taxation to meet appropriations made in that year for highway purposes. For each of said years nineteen hundred and thirty-one and nineteen hundred and thirty-two the limitation of one hundred dollars per mile imposed by said section twenty-six upon the sums of money that may be expended by the commonwealth for the repair and improvement of public ways other than state highways in towns entitled to the benefits of said section is hereby increased to one hundred and twenty-five dollars per mile.

Approved March 24, 1931.

Acts of 1932, Chapter 243.

AN ACT PROVIDING FOR THE PAYMENT BY THE COMMONWEALTH TO ITS MUNICIPALITIES OF SUBSTANTIALLY THE WHOLE OF THE PROCEEDS OF THE TEMPORARY INCREASE IN THE GASOLINE TAX.

Whereas, The deferred operation of this act would tend to defeat its purpose, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Be it enacted, etc., as follows:

SECTION 1. There shall be paid on June first in the current year, from the appropriation made by item five hundred and eighty-nine of the general appropriation act of the current year, to towns then entitled to state aid for repair and improvement of public ways, other than state highways, under section twenty-six of chapter eighty-one of the General Laws, as most recently amended by chapter one hundred and seventy-one of the acts of nineteen hundred and thirty, the sum of four hundred and fifty-six thousand three hundred dollars, the same to be apportioned among said towns at the rate of fifty dollars for each mile of public ways, other than state highways, within their respective limits. Amounts paid to towns as aforesaid shall be in addition to the amounts to which they are entitled under said section twenty-six. There shall also be paid, without appropriation, from the Highway Fund on said June first to cities and towns not entitled to state aid as aforesaid the sum of five million five hundred thousand dollars, the same to be apportioned among such cities and towns in proportion to the amounts for which they will be respectively assessed for the state tax of the current year; provided, that no such city or town shall receive a sum less than was received by it under section seven of chapter one hundred and twenty-two of the acts of nineteen hundred and thirty-one. The amount of any sum payable to a city or town hereunder shall, in the current year, be included by the assessors thereof as an estimated receipt and deducted from the amount required to be raised by taxation to meet appropriations made in said year for the construction, reconstruction or maintenance of highways.

SECTION 2. Said section seven is hereby repealed.

(See Acts of 1932, Chapter 307, Section 2.)

Approved May 20, 1932.

Acts of 1932, Chapter 248.

AN ACT EXTENDING THE TIME DURING WHICH THERE SHALL BE COLLECTED AN ADDITIONAL EXCISE TAX ON SALES OF GASOLINE.

Be it enacted, etc., as follows:

The time during which the additional excise tax of one cent is imposed on each gallon of fuel, as defined in section one of chapter sixty-four A of the General Laws, sold in the commonwealth, is hereby extended to and including the thirtieth day of April, nineteen hundred and thirty-six, and the provisions of section four of chapter one hundred and twenty-two of the acts of nineteen hundred and thirty-one shall apply to the tax so imposed during such extended period.

Approved May 23, 1932.

Acts of 1933, Chapter 370.

AN ACT TRANSFERRING A PORTION OF THE PROCEEDS OF THE GASOLINE TAX FROM THE HIGHWAY FUND TO THE GENERAL FUND.

Whereas, The deferred operation of this act would tend to defeat its purpose, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Be it enacted, etc., as follows:

The state treasurer is hereby authorized and directed to transfer the sum of eight million, twenty-eight thousand, three hundred and twenty dollars from the Highway Fund to the General Fund.

Approved July 22, 1933.

Acts of 1934, Chapter 377.

AN ACT TRANSFERRING A PORTION OF THE PROCEEDS OF THE GASOLINE TAX FROM THE HIGHWAY FUND TO THE GENERAL FUND.

Whereas, The deferred operation of this act would tend to defeat its purpose,

therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Be it enacted, etc., as follows:

The state treasurer is hereby authorized and directed to transfer the sum of ten million dollars from the Highway Fund to the General Fund.

Approved June 30, 1934.

Acts of 1935, Chapter 336.

AN ACT FURTHER EXTENDING THE TIME DURING WHICH THERE SHALL BE COLLECTED AN ADDITIONAL EXCISE TAX ON SALES OF GASOLINE.

Be it enacted, etc., as follows:

Chapter two hundred and forty-eight of the acts of nineteen hundred and thirty-two is hereby amended by striking out, in the fifth line, the word "thirty-six" and inserting in place thereof the word:—thirty-seven,—so as to read as follows:—The time during which the additional excise tax of one cent is imposed on each gallon of fuel, as defined in section one of chapter sixty-four A of the General Laws, sold in the commonwealth, is hereby extended to and including the thirtieth day of April, nineteen hundred and thirty-seven, and the provisions of section four of chapter one hundred and twenty-two of the acts of nineteen hundred and thirty-one shall apply to the tax so imposed during such extended period.

Approved June 7, 1935.

Acts of 1935, Chapter 476.

AN ACT TRANSFERRING A PORTION OF THE PROCEEDS OF THE GASOLINE TAX FROM THE HIGHWAY FUND TO THE GENERAL FUND.

Whereas, The deferred operation of this act would tend to defeat its purpose, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Be it enacted, etc., as follows:

The state treasurer is hereby authorized and directed to transfer the sum of nine million five hundred thousand dollars from the Highway Fund to the General Fund.

Approved August 9, 1935.

Acts of 1936, Chapter 398.

AN ACT FURTHER EXTENDING THE TIME DURING WHICH THERE SHALL BE COLLECTED AN ADDITIONAL EXCISE TAX ON SALES OF GASOLINE.

Be it enacted, etc., as follows:

Chapter two hundred and forty-eight of the acts of nineteen hundred and thirty-two, as amended by chapter three hundred and thirty-six of the acts of nineteen hundred and thirty-five, is hereby further amended by striking out, in the sixth line, the word "thirty-seven" and inserting in place thereof the word:—thirty-nine,—so as to read as follows:—The time during which the additional excise tax of one cent is imposed on each gallon of fuel, as defined in section one of chapter sixty-four A of the General Laws, sold in the commonwealth, is hereby extended to and including the thirtieth day of April, nineteen hundred and thirty-nine, and the provisions of section four of chapter one hundred and twenty-two of the acts of nineteen hundred and thirty-one shall apply to the tax so imposed during such extended period.

Approved June 24, 1936.

Acts of 1936, Chapter 431.

AN ACT TRANSFERRING A PORTION OF THE PROCEEDS OF THE GASOLINE TAX FROM THE HIGHWAY FUND TO THE GENERAL FUND.

Whereas, The deferred operation of this act would tend to defeat its purpose, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Be it enacted, etc., as follows:

The state treasurer is hereby authorized and directed to transfer the sum of three million six hundred and fifty thousand dollars from the Highway Fund to the General Fund.

Approved June 25, 1936.

Acts of 1937, Chapter 443

AN ACT TRANSFERRING A PORTION OF THE PROCEEDS OF THE GASOLINE TAX FROM THE HIGHWAY FUND TO THE GENERAL FUND.

Whereas, The deferred operation of this act would tend to defeat its purpose, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Be it enacted, etc., as follows:

The state treasurer is hereby authorized and directed to transfer the sum of six million six hundred thousand dollars from the Highway Fund to the General Fund.

Approved May 29, 1937.

Acts of 1938, Chapter 431

AN ACT FURTHER REGULATING THE TAXATION OF SALES OF GASOLINE AND CERTAIN OTHER MOTOR VEHICLE FUEL WITH RESPECT TO RETURNS AND PAYMENTS, AND FURTHER EXTENDING THE TIME DURING WHICH THERE SHALL BE COLLECTED AN ADDITIONAL TAX ON SUCH SALES.

Be it enacted, etc., as follows:

SECTION 1. Chapter sixty-four A of the General Laws is hereby amended by striking out section four, as appearing in the Tercentenary Edition, and inserting in place thereof the following:—*Section 4.* Every distributor shall, on or before the last day of each month, file with the commissioner a return under oath, on a form to be furnished by the commissioner, stating the number of gallons of fuel sold by him in the Commonwealth during the preceding calendar month, and such return shall contain or be accompanied by such further information as the commissioner shall require. At the time of filing such return, every distributor shall pay to the commissioner for the account of the purchaser an excise of two cents on each gallon of fuel sold by him in the Commonwealth during the calendar month covered by the return.

SECTION 2. Chapter two hundred and forty-eight of the acts of nineteen hundred and thirty-two, as most recently amended by chapter three hundred and ninety-eight of the acts of nineteen hundred and thirty-six, is hereby further amended by striking out, in the fifth line, the word "thirty-nine" and inserting in place thereof the word:—*forty-one*,—so as to read as follows:—The time during which the additional excise tax of one cent is imposed on each gallon of fuel, as defined in section one of chapter sixty-four A of the General Laws, sold in the Commonwealth, is hereby extended to and including the thirtieth day of April, nineteen hundred and forty-one, and the provisions of section four of chapter one hundred and twenty-two of the acts of nineteen hundred and thirty-one shall apply to the tax so imposed during such extended period.

Approved June 16, 1938.

Acts of 1938, Chapter 498.

AN ACT PROVIDING FOR THE PAYMENT BY THE COMMONWEALTH TO ITS MUNICIPALITIES OF A PORTION OF THE HIGHWAY FUND TO ENABLE THEM TO CARRY OUT LOCAL HIGHWAY PROJECTS FOR THE PURPOSE OF ALLEVIATING EXISTING CONDITIONS RESULTING FROM UNEMPLOYMENT, AND PROVIDING FOR THE RECONSTRUCTION AND REPAIR OF CERTAIN HIGHWAYS AND BRIDGES DAMAGED BY THE RECENT STORM.

Whereas, The deferred operation of this act would tend to defeat its purpose, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Be it enacted, etc., as follows:

* * * * *

SECTION 3. For the purpose of repairing the damage to public ways in the Commonwealth caused by the recent storm, there shall also be available for expenditure by the state department of public works and certain cities and towns, without further appropriation, from the Highway Fund, such amounts as shall be determined by said emergency finance board, as hereinafter provided, but not exceeding,

in the aggregate, five hundred thousand dollars. Any sums made available for expenditure by the state department of public works under this section shall be expended by it, together with federal funds, if any, allocated to the Commonwealth and available for such expenditure, for the purpose of repairing or reconstructing state highways, including surface drainage, sidewalks, curbing and bridges, so damaged; and any sum received by a city or town under this section shall be placed in a separate fund and shall, under the direction of the local highway department, be expended, without appropriation, together with federal funds, if any, allocated to such city or town and available for such expenditure, for the purpose of repairing or reconstructing local highways, including surface drainage, sidewalks, curbing and bridges, so damaged.

SECTION 4. Projects to be entered into under authority of section three of this act shall be submitted to said emergency finance board, in the case of state highways by the commissioner of public works and in case of local highways by the mayor and city council in the case of cities or by the selectmen in the case of towns, and no project shall be entered into under said section three unless it is approved, with respect to the necessity and location thereof, by said board. The decision of said board shall be final.

SECTION 5. Persons employed for work on any project entered into under authority of this act shall not be subject to the civil service laws or the rules and regulations made thereunder.

Approved July 27, 1938.

Acts of 1938, Chapter 500.

AN ACT PROVIDING FOR THE PAYMENT BY THE COMMONWEALTH TO ITS MUNICIPALITIES OF A PORTION OF THE HIGHWAY FUND TO ENABLE THEM TO CARRY OUT LOCAL HIGHWAY PROJECTS FOR THE PURPOSE OF ALLEVIATING EXISTING CONDITIONS RESULTING FROM UNEMPLOYMENT.

Whereas, The deferred operation of this act would tend to defeat its purpose, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Be it enacted, etc., as follows:

SECTION 1. There shall be paid, without further appropriation, from the Highway Fund, as soon as may be to the several cities and towns, the sum of five million dollars, in proportion to the amounts for which they shall have been respectively assessed for the state tax of the current year. The sum received by each city and town under this section shall be placed in a separate fund and shall, under the direction of the local highway department, be expended, without appropriation, together with federal funds, if any, allocated to such city or town and available for such expenditure, in the current year or thereafter as hereinafter provided for local highway projects including construction, maintenance and repair of local roads, streets and highways other than state highways, surface drainage, sidewalks, curbing and bridges.

SECTION 2. Projects to be entered into under authority of this act shall be submitted to the state department of public works by the mayor and city council in the case of cities and by the selectmen in the case of towns, and no project shall be entered into hereunder unless it is approved, with respect to the necessity and location thereof, by said department of public works. A city or town aggrieved by the action of said department of public works in refusing to approve a project submitted to it as aforesaid or by the failure of said department to act in the matter of the approval of the project within a period of thirty days after it has been submitted to it, may appeal therefrom to the emergency finance board, established under section one of chapter forty-nine of the acts of nineteen hundred and thirty-three, and the decision of said emergency finance board shall be final. Upon written request of the mayor and city council of a city or the selectmen of a town said department of public works shall furnish engineering services with respect to any project or projects to be entered into by such city or town hereunder; provided, that the cost of such engineering services, with respect to any such project, shall not exceed ten per cent of so much of the total cost thereof as is to be met from the sum paid to such city or town under section one.

The amount of the expense of such engineering services shall be paid to the state treasurer by the city or town to which such services shall have been furnished from the sum paid to such city or town under said section one, and shall be available, without appropriation, for the payment of the expense incurred by said department of public works for said services, subject otherwise to the provisions of law regulating the disbursement of public funds and the approval thereof.

SECTION 3. Persons employed for work on any project entered into under authority of this act shall not be subject to the civil service laws or the rules and regulations made thereunder.

Approved August 22, 1938.

Acts of 1939, Chapter 2.

AN ACT AUTHORIZING CITIES AND TOWNS TO EXPEND FOR LOCAL HIGHWAY PURPOSES CERTAIN FUNDS RECEIVED IN NINETEEN HUNDRED AND THIRTY-EIGHT FROM THE HIGHWAY FUND

Whereas, The deferred operation of this act would tend to defeat its purpose, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Be it enacted, etc., as follows:

The amount of the unexpended balance of funds distributed to any city or town under the provisions of chapter five hundred of the acts of nineteen hundred and thirty-eight, remaining after deducting a sum sufficient to satisfy outstanding liabilities incurred by such city or town under said chapter five hundred prior to the effective date of this act, may after appropriation be expended by such city or town for construction, reconstruction, maintenance and repair of local roads, streets and highways other than state highways, surface drainage, sidewalks, curbs and bridges, whether such work be ordinary or otherwise; and, after said effective date, the provisions of said chapter five hundred shall not, except as herein provided, authorize or apply to any further expenditures by any such city or town.

The foregoing shall authorize any city or town to expend for any of such purposes funds appropriated under this act, whether or not any funds allocated or provided by the county in which such city or town is situated, the commonwealth and the federal government, or any of them, are also to be expended for any such purpose by such city or town or any other governmental unit.

Approved February 2, 1939.

Acts of 1939, Chapter 232.

AN ACT PROVIDING FOR THE PAYMENT BY THE COMMONWEALTH TO ITS MUNICIPALITIES OF A PORTION OF THE HIGHWAY FUND TO BE EXPENDED BY THEM FOR LOCAL HIGHWAY PURPOSES.

Be it enacted, etc., as follows:

There shall be paid, without further appropriation, from the Highway Fund as early as may be in each of the years nineteen hundred and thirty-nine and nineteen hundred and forty to the cities and towns of the commonwealth the sum of nine million six hundred thousand dollars. Payments of said sums to each city and town shall be at the rate of fifty dollars for each mile of public ways therein other than state highways and roads under the control of the metropolitan district commission, and the balance remaining after payments as aforesaid shall be paid to the cities and towns in proportion to the amounts for which they were respectively assessed for the state tax of the year nineteen hundred and thirty-eight. Payments to a city or town hereunder in proportion to its mileage of public ways shall be based on the mileage certified to the commissioner of corporations and taxation by the mayor or selectmen thereof and approved by the state department of public works. The sums received by each city or town hereunder shall be expended only for local highway purposes, including construction, reconstruction, maintenance and repair of local roads, streets and highways other than state highways, and of surface drainage works, sidewalks, curbs and bridges, removal of snow, installation and maintenance of traffic lights, signs and signals, traffic policing and maintenance of street lighting. Cities and towns in the metropolitan parks district may apply, to the extent deemed necessary, sums received hereunder to the payment of their respective assessments in the year of receipt for the construction and main-

tenance of parkways and boulevards under the jurisdiction of the metropolitan district commission. Said sums received by each city or town hereunder shall, in the year of receipt, be included by the assessors thereof as an estimated receipt and deducted from the amount required to be raised by taxation to meet appropriations made in that year for highway purposes. Said sums may be expended by a city or town for the purposes aforesaid in addition to federal funds, if any, allocated to such city or town and available for such expenditure. *Approved May 19, 1939.*

Acts of 1939, Chapter 408.

AN ACT FURTHER EXTENDING THE TIME DURING WHICH THERE SHALL BE COLLECTED AN ADDITIONAL TAX ON SALES OF GASOLINE AND CERTAIN OTHER MOTOR VEHICLE FUEL.

Be it enacted, etc., as follows:

Chapter two hundred and forty-eight of the acts of nineteen hundred and thirty-two, as most recently amended by section two of chapter four hundred and thirty-one of the acts of nineteen hundred and thirty-eight, is hereby further amended by striking out, in the sixth line, the word "forty-one" and inserting in place thereof the word: — forty-three, — so as to read as follows: — The time during which the additional excise tax of one cent is imposed on each gallon of fuel, as defined in section one of chapter sixty-four A of the General Laws, sold in the commonwealth, is hereby extended to and including the thirtieth day of April, nineteen hundred and forty-three, and the provisions of section four of chapter one hundred and twenty-two of the acts of nineteen hundred and thirty-one shall apply to the tax so imposed during such extended period. *Approved August 3, 1939.*

Acts of 1939, Chapter 469.

AN ACT FURTHER REGULATING THE EXPENDITURES BY MUNICIPALITIES OF THE COMMONWEALTH OF A CERTAIN PORTION OF THE HIGHWAY FUND

Be it enacted, etc., as follows:

Chapter two hundred and thirty-two of the acts of the current year is hereby amended by striking out, in the twenty-fourth and twenty-fifth lines, the words "signals, traffic policing and maintenance of street lighting," — and inserting in place thereof the following: — signals and traffic policing, — so as to read as follows: — There shall be paid, without further appropriation, from the Highway Fund as early as may be in each of the years nineteen hundred and thirty-nine and nineteen hundred and forty to the cities and towns of the commonwealth the sum of nine million six hundred thousand dollars. Payments of said sums to each city and town shall be at the rate of fifty dollars for each mile of public ways therein other than state highways and roads under the control of the metropolitan district commission, and the balance remaining after payments as aforesaid shall be paid to the cities and towns in proportion to the amounts for which they were respectively assessed for the state tax of the year nineteen hundred and thirty-eight. Payments to a city or town hereunder in proportion to its mileage of public ways shall be based on the mileage certified to the commissioner of corporations and taxation by the mayor or selectmen thereof and approved by the state department of public works. The sums received by each city or town hereunder shall be expended only for local highway purposes, including construction, reconstruction, maintenance and repair of local roads, streets and highways other than state highways, and of surface drainage works, sidewalks, curbing and bridges, removal of snow, installation and maintenance of traffic lights, signs and signals and traffic policing. Cities and towns in the metropolitan parks district may apply, to the extent deemed necessary, sums received hereunder to the payment of their respective assessments in the year of receipt for the construction and maintenance of parkways and boulevards under the jurisdiction of the metropolitan district commission. Said sums received by each city or town hereunder shall, in the year of receipt, be included by the assessors thereof as an estimated receipt and deducted from the amount required to be raised by taxation to meet appropriations made in that year for highway purposes. Said sums may be expended by a city or town for the purposes aforesaid in addition to federal funds, if any, allocated to such city or town and available for such expenditure. *Approved August 12, 1939.*

Acts of 1939, Chapter 504.

AN ACT RELATIVE TO THE PAYMENT BY THE COMMONWEALTH TO ITS MUNICIPALITIES OF A PORTION OF THE HIGHWAY FUND TO BE EXPENDED BY THEM FOR LOCAL HIGHWAY PURPOSES.

Whereas, The deferred operation of this act would tend to defeat its purpose, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Be it enacted, etc., as follows:

SECTION 1. Chapter two hundred and thirty-two of the acts of the current year, as amended, is hereby further amended by striking out the second and third sentences and by adding at the end the following new sentence and schedule: — The amounts to be paid the several cities and towns shall be as shown in the following schedule: —

Abington, ninety-seven hundred fifty dollars and twenty-one cents . . .	\$9,750 21
Acton, seventy-eight hundred seventy-seven dollars and one cent . . .	7,877 01
Acushnet, sixty-two hundred and ninety-two dollars and six cents . . .	6,292 06
Adams, seventeen thousand five hundred fifteen dollars and ninety-nine cents . . .	17,515 99
Agawam, fourteen thousand seven hundred twenty-seven dollars and seventy-four cents . . .	14,727 74
Alford, thirteen hundred twenty-four dollars and seventy-four cents . . .	1,324 74
Amesbury, seventeen thousand sixty-two dollars and seventeen cents . . .	17,062 17
Amherst, sixteen thousand six hundred ninety-two dollars and twenty-seven cents . . .	16,692 27
Andover, twenty-seven thousand six hundred ninety-one dollars and forty-six cents . . .	27,691 46
Arlington, seventy-nine thousand eight hundred thirteen dollars and thirty-four cents . . .	79,813 34
Ashburnham, sixty-four hundred sixty-eight dollars and thirty-five cents . . .	6,468 35
Ashby, forty-two hundred forty-four dollars and twelve cents . . .	4,244 12
Ashfield, fifty-six hundred ninety-eight dollars and ninety-seven cents . . .	5,698 97
Ashland, fifty-five hundred fifty-two dollars and seventy-nine cents . . .	5,552 79
Athol, twenty thousand six hundred thirty-five dollars and thirty-seven cents . . .	20,635 37
Attleboro, thirty-nine thousand seven hundred sixty-three dollars and eighty-three cents . . .	39,763 83
Auburn, eleven thousand nine hundred sixty-four dollars and seventy-five cents . . .	11,964 75
Avon, thirty-seven hundred three dollars and thirty cents . . .	3,703 30
Ayer, sixty-five hundred forty-two dollars and six cents . . .	6,542 06
Barnstable, forty thousand eight hundred thirty-one dollars and forty-six cents . . .	40,831 46
Barre, ninety-six hundred sixty-two dollars and forty-eight cents . . .	9,662 48
Becket, forty-one hundred eighty-nine dollars and twenty-eight cents . . .	4,189 28
Bedford, fifty-four hundred fifty-two dollars and seventy-nine cents . . .	5,452 79
Belchertown, seventy-four hundred twenty-eight dollars and fifty-six cents . . .	7,428 56
Bellingham, fifty-nine hundred thirty-two dollars and eighty-nine cents . . .	5,932 89
Belmont, sixty-seven thousand two hundred six dollars and one cent . . .	67,206 01
Berkley, thirty-three hundred seventy-four dollars and twenty-three cents . . .	3,374 23
Berlin, thirty-four hundred seventy-nine dollars and seven cents . . .	3,479 07
Bernardston, thirty-two hundred seventy-four dollars and twenty-three cents . . .	3,274 23
Beverly, fifty-six thousand three hundred forty-three dollars and thirty-three cents . . .	56,343 33
Billerica, fifteen thousand seven hundred fifty-seven dollars and eighty-four cents . . .	15,757 84
Blackstone, fifty-two hundred eighty-two dollars and eighty-nine cents . . .	5,282 89
Blandford, forty-seven hundred nineteen dollars and thirty-eight cents . . .	4,719 38
Bolton, four thousand ninety-four dollars and twelve cents . . .	4,094 12
Boston, two million sixty-four thousand seven hundred twenty-nine dollars and eighty-seven cents . . .	2,064,729 87
Bourne, fifteen thousand three hundred eighty-seven dollars and ninety-four cents . . .	15,387 94
Boxborough, sixteen hundred fifty-nine dollars and sixty-nine cents . . .	1,659 69

Boxford, forty-two hundred sixty-four dollars and two cents . . .	\$4,264 02
Boylston, thirty-three hundred fifty-nine dollars and eighteen cents . .	3,359 18
Braintree, thirty-eight thousand nine hundred eighty-three dollars and twenty-two cents . . .	38,983 22
Brewster, forty-seven hundred eighteen dollars and thirty-five cents . .	4,718 35
Bridgewater, twelve thousand forty-nine dollars and seventy cents . .	12,049 70
Brimfield, forty-three hundred fifty-nine dollars and eighteen cents . .	4,359 18
Brookton, one hundred eight thousand six hundred seventy-eight dollars and fifty-one cents . . .	108,678 51
Brookfield, thirty-six hundred eighteen dollars and eighty-seven cents . .	3,618 87
Brookline, one hundred ninety-eight thousand one hundred fifty-two dollars and forty-eight cents . . .	198,152 48
Buckland, fifty-nine hundred two dollars and seventy-nine cents . . .	5,902 79
Burlington, fifty-two hundred sixty-two dollars and ninety-nine cents . .	5,262 99
Cambridge, two hundred forty-one thousand nine hundred six dollars and eighty-three cents . . .	241,906 83
Canton, thirteen thousand five hundred sixty-eight dollars and five cents .	13,568 05
Carlisle, thirty-five hundred forty-four dollars and twelve cents . . .	3,544 12
Carver, seven thousand seventy-two dollars and sixty-eight cents . . .	7,072 68
Charlemont, thirty-eight hundred nine dollars and eighteen cents . . .	3,809 18
Charlton, eighty-three hundred eighty-eight dollars and twenty-five cents .	8,388 25
Chatham, ninety-seven hundred fifty dollars and twenty-one cents . . .	9,750 21
Chelmsford, sixteen thousand three hundred fifty-four dollars and three cents . . .	16,354 03
Chelsea, sixty-four thousand four hundred sixty-seven dollars and twenty- five cents . . .	64,467 25
Cheshire, thirty-eight hundred forty-eight dollars and ninety-seven cents .	3,848 97
Chester, fifty-two hundred sixty-eight dollars and eighty-seven cent . . .	5,268 87
Chesterfield, thirty-seven hundred fourteen dollars and fifty-four cents . .	3,714 54
Chicopee, sixty-one thousand one hundred ninety dollars and seventy-five cents . . .	61,190 75
Chilmark, fifteen hundred forty-nine dollars and forty-nine cents . . .	1,549 49
Clarksburg, nineteen hundred seventy-four dollars and twenty-three cents . . .	1,974 23
Clinton, eighteen thousand six hundred eighty dollars and one cent . . .	18,680 01
Cohasset, fourteen thousand twenty-two dollars and thirty-eight cents . .	14,022 38
Colrain, sixty-two hundred eighty-eight dollars and seventy-six cents . .	6,288 76
Concord, sixteen thousand six hundred twenty-one dollars and eighty-six cents . . .	16,621 86
Conway, forty-nine hundred fifty-nine dollars and eighteen cents . . .	4,959 18
Cummington, thirty-two hundred fourteen dollars and fifty-four cents . .	3,214 54
Dalton, eleven thousand seventy-nine dollars and twenty-eight cents . . .	11,079 28
Dana, five hundred nine dollars and sixty-nine cents . . .	509 69
Danvers, twenty-one thousand ninety-four dollars and three cents . . .	21,094 03
Dartmouth, twenty-four thousand sixty-five dollars and forty-seven cents . . .	24,065 47
Dedham, thirty-four thousand eight hundred forty dollars and sixty-four cents . . .	34,840 64
Deerfield, ninety-one hundred eighty-six dollars and seventy cents . . .	9,186 70
Dennis, ninety-nine hundred eighty-one dollars and thirty-four cents . .	9,981 34
Dighton, seventy-one hundred forty-two dollars and six cents . . .	7,142 06
Douglas, sixty-three hundred eighty-eight dollars and twenty-five cents .	6,388 25
Dover, sixty-eight hundred eighty-six dollars and seventy cents . . .	6,886 70
Dracut, ninety-seven hundred seventy-one dollars and fourteen cents . .	9,771 14
Dudley, eighty-five hundred eighty-six dollars and seventy cents . . .	8,586 70
Dunstable, twenty-four hundred forty-four dollars and sixty-four cents .	2,444 64
Duxbury, twelve thousand one hundred ninety-nine dollars and seventy cents . . .	12,199 70
East Bridgewater, eighty-eight hundred fifty-six dollars and nine cents .	8,856 09
East Brookfield, twenty-three hundred nine dollars and eighteen cents . .	2,309 18
East Longmeadow, seventy-four hundred one dollar and seventy-six cents .	7,401 76
Eastham, thirty-eight hundred forty-eight dollars and ninety-seven cents .	3,848 97
Easthampton, seventeen thousand six hundred dollars and ninety-four cents . . .	17,600 94
Easton, ten thousand three hundred twenty dollars and sixty-two cents . .	10,320 62
Edgartown, seventy-four hundred seventy-six dollars and fifty cents . . .	7,476 50
Egremont, twenty-nine hundred seventy-four dollars and twenty-three cents . . .	2,974 23

Enfield, six hundred seventy-nine dollars and fifty-nine cents . . .	\$679 59
Erving, thirty-seven hundred three dollars and thirty cents . . .	3,703 30
Essex, thirty-three hundred forty-three dollars and sixty-one cents . . .	3,343 61
Everett, ninety-six thousand five hundred eighty-three dollars and four- teen cents . . .	96,583 14
Fairhaven, seventeen thousand five hundred ninety dollars and seventy- three cents . . .	17,590 73
Fall River, one hundred sixty thousand four hundred forty-eight dollars and twelve cents . . .	160,448 12
Falmouth, thirty-four thousand five hundred eighteen dollars and forty- seven cents . . .	34,518 47
Fitchburg, seventy-five thousand five hundred seventy-eight dollars and seventy cents . . .	75,578 70
Florida, thirty-eight hundred ninety-eight dollars and ninety-seven cents . . .	3,898 97
Foxborough, ten thousand six hundred dollars and twenty-one cents . . .	10,600 21
Framingham, fifty-one thousand one hundred seventy-two dollars and nineteen cents . . .	51,172 19
Franklin, seventeen thousand one hundred thirty-two dollars and fifty- eight cents . . .	17,132 58
Freeport, forty-three hundred eighty-eight dollars and seventy-six cents . . .	4,388 76
Gardner, thirty-four thousand six hundred fifty-six dollars and twenty cents . . .	34,656 20
Gay Head, five hundred four dollars and eighty-five cents . . .	504 85
Georgetown, forty-two hundred ninety-eight dollars and forty-six cents . . .	4,298 46
Gill, twenty-nine hundred seventy-four dollars and twenty-three cents . . .	2,974 23
Gloucester, fifty-five thousand two hundred seventy dollars and thirteen cents . . .	55,270 13
Goshen, nineteen hundred fifty-nine dollars and sixty-nine cents . . .	1,959 69
Gosnold, fifteen hundred forty-four dollars and twelve cents . . .	1,544 12
Grafton, ten thousand forty-one dollars and three cents . . .	10,041 03
Granby, thirty-seven hundred fifty-nine dollars and eighteen cents . . .	3,759 18
Granville, six thousand twenty-eight dollars and fifty-six cents . . .	6,028 56
Great Barrington, fifteen thousand three hundred ninety-two dollars and seventy-nine cents . . .	15,392 79
Greenfield, forty thousand nine hundred seventy-two dollars and forty- nine cents . . .	40,972 49
Greenwich, four hundred twenty-four dollars and seventy-four cents . . .	424 74
Groton, ninety-six hundred eighty-one dollars and thirty-four cents . . .	9,681 34
Groveland, thirty-seven hundred eight dollars and sixty-six cents . . .	3,708 66
Hadley, sixty-eight hundred ninety-two dollars and fifty-eight cents . . .	6,892 58
Halifax, thirty-five hundred sixty-eight dollars and eighty-seven cents . . .	3,568 87
Hamilton, eighty-eight hundred fifteen dollars and seventy-eight cents . . .	8,815 78
Hampden, twenty-seven hundred nineteen dollars and thirty-eight cents . . .	2,719 38
Hancock, two thousand forty-four dollars and sixty-four cents . . .	2,044 64
Hanover, seven thousand eleven dollars and ninety-six cents . . .	7,011 96
Hanson, fifty-five hundred two dollars and seventy-nine cents . . .	5,502 79
Hardwick, sixty-eight hundred thirty-three dollars and forty cents . . .	6,833 40
Harvard, fifty-six hundred eighty-eight dollars and twenty-five cents . . .	5,688 25
Harwich, thirteen thousand three hundred five dollars and six cents . . .	13,305 06
Hatfield, six thousand two dollars and seventy-nine cents . . .	6,002 79
Haverhill, seventy-six thousand seven hundred twenty-two dollars and eighty-two cents . . .	76,722 82
Hawley, twenty-seven hundred eighty-nine dollars and seventy-nine cents . . .	2,789 79
Heath, thirty-one hundred fifty-nine dollars and sixty-nine cents . . .	3,159 69
Hingham, twenty-two thousand nine hundred twenty-three dollars and ten cents . . .	22,923 10
Hinsdale, thirty-one hundred fifty-nine dollars and eighteen cents . . .	3,159 18
Holbrook, fifty-nine hundred fifty-seven dollars and twelve cents . . .	5,957 12
Holden, eighty-six hundred seven dollars and twelve cents . . .	8,607 12
Holland, nineteen hundred thirty-nine dollars and seventy-nine cents . . .	1,939 79
Holliston, seventy-two hundred fifty-seven dollars and twelve cents . . .	7,257 12
Holyoke, one hundred thirteen thousand three hundred seventy-nine dollars and twenty-three cents . . .	113,379 23
Hopedale, eighty-nine hundred seventy dollars and eleven cents . . .	8,970 11
Hopkinton, seventy-three hundred forty-two dollars and fifty-eight cents . . .	7,342 58
Hubbardston, forty-nine hundred thirty-nine dollars and twenty-eight cents . . .	4,939 28
Hudson, twelve thousand five hundred four dollars and three cents . . .	12,504 03

Hull, twenty-three thousand two hundred twenty-seven dollars and forty-three cents	\$23,227 43
Huntington, thirty-five hundred twenty-nine dollars and seven cents	3,529 07
Ipswich, twelve thousand five hundred seventy-nine dollars and twenty-eight cents	12,579 28
Kingston, seventy-five hundred forty-one dollars and fifty-five cents	7,541 55
Lakeville, forty-one hundred eighty-eight dollars and seventy-six cents	4,188 76
Lancaster, seventy-one hundred forty-two dollars and fifty-eight cents	7,142 58
Lanesborough, thirty-eight hundred forty-eight dollars and ninety-seven cents	3,848 97
Lawrence, one hundred forty-three thousand two hundred forty-six dollars and sixty-seven cents	143,246 67
Lee, eighty-eight hundred ninety-one dollars and three cents	8,891 03
Leicester, eighty-two hundred twenty-seven dollars and one cent	8,227 01
Lenox, ninety-eight hundred twenty-five dollars and forty-seven cents	9,825 47
Leominster, thirty-eight thousand nine hundred four dollars and sixty-six cents	38,904 66
Leverett, twenty-six hundred sixty-four dollars and fifty-four cents	2,664 54
Lexington, thirty-one thousand one hundred twenty-two dollars and eighty cents	31,122 80
Leyden, twenty-three hundred seventy-four dollars and seventy-four cents	2,374 74
Lincoln, sixty-two hundred eighty-two dollars and thirty-seven cents	6,282 37
Littleton, six thousand seven dollars and sixty-three cents	6,007 63
Longmeadow, nineteen thousand one hundred fifty-four dollars and seventy-five cents	19,154 75
Lowell, one hundred forty-seven thousand five hundred seventy-five dollars and twenty-three cents	147,575 23
Ludlow, sixteen thousand four hundred eighty-two dollars and fifty-eight cents	16,482 58
Lunenburg, sixty-four hundred forty-three dollars and nine cents	6,443 09
Lynn, one hundred ninety-thousand eight hundred fifty-three dollars and eighty-one cents	190,853 81
Lynnfield, sixty-three hundred eleven dollars and ninety-six cents	6,311 96
Malden, ninety-six thousand six hundred seventy-eight dollars and eighty-one cents	96,678 81
Manchester, fifteen thousand two hundred eighty-one dollars and fifty-five cents	15,281 55
Mansfield, thirteen thousand three hundred ninety-eight dollars and sixty-seven cents	13,398 67
Marblehead, twenty-eight thousand four hundred eighty-four dollars and four cents	28,484 04
Marion, seventy-seven hundred seventy-five dollars and ninety-eight cents	7,775 98
Marlborough, twenty-six thousand two hundred thirty-six dollars and sixty-one cents	26,236 61
Marshfield, thirteen thousand six hundred forty-nine dollars and eighteen cents	13,649 18
Mashpee, twenty-five hundred eighty-nine dollars and twenty-eight cents	2,589 28
Mattapoisett, sixty-two hundred seven dollars and twelve cents	6,207 12
Maynard, eleven thousand two hundred forty-nine dollars and eighteen cents	11,249 18
Medfield, fifty-eight hundred seventy-two dollars and sixty-eight cents	5,872 68
Medford, one hundred eleven thousand one hundred eighty-nine dollars and ninety-six cents	111,189 96
Medway, sixty-six hundred sixty-seven dollars and thirty-two cents	6,667 32
Melrose, fifty-two thousand four hundred fifty dollars and twenty-three cents	52,450 23
Mendon, thirty-six hundred sixty-eight dollars and eighty-seven cents	3,668 87
Merrimac, thirty-nine hundred twenty-eight dollars and fifty-six cents	3,928 56
Methuen, thirty-three thousand three hundred two dollars and ninety cents	33,302 90
Middleborough, nineteen thousand eighty-two dollars and fifty-eight cents	19,082 58
Middlefield, twenty-four hundred seventy-four dollars and seventy-four cents	2,474 74
Middleton, forty-three hundred eighty-eight dollars and twenty-five cents	4,388 25
Milford, twenty-three thousand eight hundred sixty-two dollars and thirty-eight cents	23,862 38

Millbury, ten thousand nine hundred twenty-nine dollars and eighty cents	\$10,929 80
Millis, six thousand ninety-two dollars and fifty-eight cents	6,092 58
Millville, twenty-four hundred sixty-four dollars and two cents	2,464 02
Milton, fifty-one thousand five hundred ten dollars and forty-four cents	51,510 44
Monroe, twenty-three hundred forty-four dollars and twelve cents	2,344 12
Monson, ninety-nine hundred twenty-two dollars and seventeen cents	9,922 17
Montague, twenty-one thousand one hundred sixteen dollars and fifty cents	21,116 50
Monterey, thirty-five hundred nineteen dollars and thirty-eight cents	3,519 38
Montgomery, eighteen hundred twenty-four dollars and seventy-four cents	1,824 74
Mt. Washington, twelve hundred fifty-four dollars and eighty-five cents	1,254 85
Nahant, eighty-two hundred forty dollars and fifty-two cents	8,240 52
Nantucket, twenty thousand five hundred ten dollars and sixty-three cents	20,510 63
Natick, thirty thousand five hundred forty-nine dollars and nine cents	30,549 09
Needham, thirty-three thousand four hundred sixty-six dollars and forty-one cents	33,466 41
New Ashford, seven hundred nineteen dollars and ninety cents	719 90
New Bedford, one hundred seventy-five thousand five hundred fifty dollars and nine cents	175,550 09
New Braintree, thirty-two hundred ninety-nine dollars and forty-eight cents	3,299 48
New Marlborough, sixty-one hundred eighteen dollars and eighty-seven cents	6,118 87
New Salem, thirty-nine hundred forty-four dollars and sixty-four cents	3,944 64
Newbury, forty-eight hundred seventy-three dollars and twenty cents	4,873 20
Newburyport, twenty thousand four hundred fifty-four dollars and twenty-four cents	20,454 24
Newton, two hundred fifteen thousand four hundred sixty dollars and thirty-two cents	215,460 32
Norfolk, forty-three hundred eight dollars and sixty-six cents	4,308 66
North Adams, thirty-four thousand six hundred one dollars and thirty-six cents	34,601 36
North Andover, fourteen thousand seven hundred ninety-three dollars and thirty cents	14,793 30
North Attleborough, seventeen thousand seven hundred fifty-six dollars and thirty cents	17,756 30
North Brookfield, sixty-nine hundred sixty-seven dollars and eighty-four cents	6,967 84
North Reading, fifty-two hundred thirty-two dollars and eighty-nine cents	5,232 89
Northampton, forty-one thousand six hundred fifty-three dollars and sixty-three cents	41,653 63
Northborough, fifty-two hundred thirty-eight dollars and twenty-five cents	5,238 25
Northbridge, sixteen thousand one hundred thirty-one dollars and fifty-five cents	16,131 55
Northfield, six thousand eighteen dollars and thirty-five cents	6,018 35
Norton, sixty-one hundred sixty-two dollars and ninety-nine cents	6,162 99
Norwell, fifty-three hundred twenty-three dollars and twenty cents	5,323 20
Norwood, thirty-five thousand five hundred twenty-five dollars and seven cents	35,525 07
Oak Bluffs, eighty-three hundred eighty-six dollars and nineteen cents	8,386 19
Oakham, twenty-eight hundred forty-four dollars and sixty-four cents	2,844 64
Orange, ten thousand seven hundred eighty dollars and eighty-three cents	10,780 83
Orleans, sixty-four hundred forty-two dollars and six cents	6,442 06
Otis, twenty-eight hundred ninety-nine dollars and forty-nine cents	2,899 49
Oxford, seventy-nine hundred seventy-two dollars and seventeen cents	7,972 17
Palmer, eighteen thousand six hundred eighteen dollars and fifty-six cents	18,618 56
Paxton, twenty-eight hundred nine dollars and eighteen cents	2,809 18
Peabody, thirty-six thousand nine hundred fifty dollars and thirty-three cents	36,950 33
Pelham, nineteen hundred thirty-four dollars and forty-three cents	1,934 43
Pembroke, sixty-two hundred thirty-seven dollars and seventy-three cents	6,237 73
Pepperell, seventy-three hundred fifty-seven dollars and sixty-three cents	7,357 63
Peru, twenty-one hundred eighty-nine dollars and seventy-nine cents	2,189 79

Petersham, fifty-two hundred sixty-eight dollars and eighty-seven cents	\$5,268 87
Phillipston, twenty-five hundred fifty-nine dollars and sixty-nine cents	2,559 69
Pittsfield, eighty-nine thousand one hundred thirty-four dollars and forty-eight cents	89,134 48
Plainfield, twenty-eight hundred seventy-four dollars and seventy-four cents	2,874 74
Plainville, thirty-eight hundred eight dollars and sixty-six cents	3,808 66
Plymouth, thirty-six thousand three hundred eighty-two dollars and forty-nine cents	36,382 49
Plympton, twenty-four hundred eighty-four dollars and forty-three cents	2,484 43
Prescott, eighty-four dollars and ninety-five cents	84 95
Princeton, fifty-three hundred forty-eight dollars and ninety-seven cents	5,348 97
Provincetown, sixty-five hundred forty-six dollars and forty cents	6,546 40
Quincy, one hundred sixty-seven thousand nine hundred twenty-seven dollars and forty-one cents	167,927 41
Randolph, eleven thousand three hundred forty-nine dollars and eighteen cents	11,349 18
Raynham, forty-seven hundred ninety-eight dollars and forty-six cents	4,798 46
Reading, twenty-four thousand nine hundred eleven dollars and eighty-seven cents	24,911 87
Rehoboth, nine thousand seventeen dollars and eighty-four cents	9,017 84
Revere, fifty-five thousand seven hundred forty-seven dollars and sixty-six cents	55,747 66
Richmond, twenty-seven hundred nineteen dollars and thirty-eight cents	2,719 38
Rochester, forty-two hundred eighty-three dollars and ninety-two cents	4,283 92
Rockland, thirteen thousand seven hundred thirty-seven dollars and ninety-four cents	13,737 94
Rockport, eighty-eight hundred thirty dollars and thirty-one cents	8,830 31
Rowe, twenty-nine hundred thirty-four dollars and forty-three cents	2,934 43
Rowley, thirty-five hundred eighty-eight dollars and seventy-six cents	3,588 76
Royalston, forty-five hundred thirty-nine dollars and twenty-eight cents	4,539 28
Russell, forty-nine hundred twenty-seven dollars and fifty-three cents	4,927 53
Rutland, fifty-three hundred fifty-three dollars and eighty-two cents	5,353 82
Salem, seventy-nine thousand four hundred seventy-eight dollars and ninety-one cents	79,478 91
Salisbury, fifty-four hundred twenty-seven dollars and fifty-three cents	5,427 53
Sandisfield, forty-nine hundred thirty-four dollars and forty-three cents	4,934 43
Sandwich, sixty-eight hundred thirty-two dollars and eighty-nine cents	6,832 89
Saugus, twenty-three thousand eight hundred eighty-one dollars and seventy-six cents	23,881 76
Savoy, thirty-one hundred four dollars and eighty-five cents	3,104 85
Scituate, nineteen thousand one hundred thirty dollars and fifty-two cents	19,130 52
Seekonk, ninety-six hundred fifty dollars and seventy-three cents	9,650 73
Sharon, eleven thousand three hundred twenty dollars and eleven cents	11,320 11
Sheffield, six thousand seventy-three dollars and seventy-one cents	6,073 71
Shelburne, sixty-four hundred forty-two dollars and fifty-eight cents	6,442 58
Sherborn, fifty-eight hundred two dollars and seventy-nine cents	5,802 79
Shirley, fifty-one hundred eighty-eight dollars and twenty-five cents	5,188 25
Shrewsbury, fifteen thousand two hundred sixty-seven dollars and fifty-three cents	15,267 53
Shutesbury, twenty-three hundred nine dollars and sixty-nine cents	2,309 69
Somerset, seventeen thousand five hundred thirty-five dollars and thirty-seven cents	17,535 37
Somerville, one hundred forty-nine thousand three hundred fifty-seven dollars and nine cents	149,357 09
South Hadley, fifteen thousand one hundred thirty-two dollars and fifty-eight cents	15,132 58
Southampton, forty-one hundred fifty-nine dollars and eighteen cents	4,159 18
Southborough, sixty-two hundred seven dollars and sixty-three cents	6,207 63
Southbridge, twenty-two thousand three hundred seventy-three dollars and sixty-two cents	22,373 62
Southwick, fifty-one hundred thirty-three dollars and forty-cents	5,133 40
Spencer, twelve thousand two hundred seventy dollars and sixty-two cents	12,270 62
Springfield, three hundred sixty-two thousand six hundred ninety-two dollars and sixty-seven cents	362,692 67
Sterling, sixty-two hundred thirty-three dollars and forty cents	6,233 40
Stockbridge, seventy-nine hundred seventy-six dollars and fifty cents	7,976 50

Stoneham, twenty-two thousand three hundred sixty-eight dollars and twenty-six cents	\$22,368 26
Stoughton, fourteen thousand nine hundred eighty-seven dollars and forty-three cents	14,987 43
Stow, forty-one hundred three dollars and eighty-two cents	4,103 82
Sturbridge, fifty-seven hundred ninety-three dollars and sixty-one cents	5,793 61
Sudbury, seven thousand seventy-two dollars and sixty-eight cents	7,072 68
Sunderland, thirty-three hundred fourteen dollars and two cents	3,314 02
Sutton, sixty-nine hundred eighteen dollars and thirty-five cents	6,918 35
Swampscott, thirty-two thousand five hundred eighty-six dollars and thirty-one cents	32,586 31
Swansea, ninety-three hundred and one dollars and twenty-four cents	9,301 24
Taunton, fifty-seven thousand ninety-four dollars and eighty-seven cents	57,094 87
Templeton, seventy-nine hundred ninety-two dollars and six cents	7,992 06
Tewksbury, eighty-nine hundred ninety-six dollars and thirty-nine cents	8,996 39
Tisbury, seventy-four hundred seventy-five dollars and ninety-eight cents	7,475 98
Tolland, twenty-five hundred nine dollars and sixty-nine cents	2,509 69
Topsfield, six thousand twenty-seven dollars and fifty-three cents	6,027 53
Townsend, sixty-seven hundred seventy-eight dollars and four cents	6,778 04
Truro, thirty-three hundred sixty-eight dollars and eighty-seven cents	3,368 87
Tyngsborough, thirty-nine hundred eighteen dollars and eighty-seven cents	3,918 87
Tyringham, eighteen hundred forty-four dollars and sixty-four cents	1,844 64
Upton, fifty-one hundred twenty-three dollars and seventy-one cents	5,123 71
Uxbridge, fourteen thousand seven hundred ninety-three dollars and eighty-two cents	14,793 82
Wakefield, thirty-one thousand two hundred seven dollars and seventy-five cents	31,207 75
Wales, seventeen hundred and fifty-nine dollars and sixty-nine cents	1,759 69
Walpole, twenty-one thousand nine hundred ninety-three dollars and fifty-two cents	21,993 52
Waltham, seventy-seven thousand four hundred twenty-five dollars and sixty-one cents	77,425 61
Ware, twelve thousand one hundred fifty-nine dollars and ninety cents	12,159 90
Wareham, twenty-two thousand six hundred seventy-eight dollars and ninety-eight cents	22,678 98
Warren, seventy-one hundred twenty-two dollars and sixty-eight cents	7,122 68
Warwick, thirty-three hundred nine dollars and sixty-nine cents	3,309 69
Washington, twenty-eight hundred eighty-nine dollars and seventy-nine cents	2,889 79
Watertown, seventy-two thousand three hundred fifty-two dollars and ninety-two cents	72,352 92
Wayland, ninety-eight hundred seventy-five dollars and forty-seven cents	9,875 47
Webster, seventeen thousand four hundred eighty dollars and fifty-two cents	17,480 52
Wellesley, fifty-four thousand three hundred thirty-four dollars and fifteen cents	54,334 15
Wellfleet, forty-four hundred eighty-three dollars and forty cents	4,483 40
Wendell, thirty-five hundred four dollars and thirty-three cents	3,504 33
Wenham, fifty-six hundred twenty-two dollars and seventeen cents	5,622 17
West Boylston, forty-eight hundred seventy-three dollars and twenty cents	4,873 20
West Bridgewater, sixty-four hundred seventeen dollars and thirty-two cents	6,417 32
West Brookfield, forty-six hundred three dollars and eighty-two cents	4,603 82
West Newbury, thirty-seven hundred eighteen dollars and eighty-seven cents	3,718 87
West Springfield, thirty-seven thousand ten dollars and two cents	37,010 02
West Stockbridge, thirty-four hundred ninety-eight dollars and ninety-seven cents	3,498 97
West Tisbury, sixteen hundred sixty-nine dollars and thirty-eight cents	1,669 38
Westborough, ninety-three hundred eighty-six dollars and nineteen cents	9,386 19
Westfield, thirty-three thousand one hundred thirty-three dollars and fifty-two cents	33,133 52
Westford, ten thousand seventy-six dollars and fifty cents	10,076 50
Westhampton, twenty-eight hundred nine dollars and sixty-nine cents	2,809 69
Westminster, sixty-two hundred seventy-eight dollars and fifty-six cents	6,278 56
Weston, fifteen thousand two hundred twenty-seven dollars and twenty-two cents	15,227 22

Westport, thirteen thousand four hundred seventy-five dollars and forty-seven cents	\$13,475 47
Westwood, ninety-two hundred thirty-five dollars and sixty-seven cents	9,235 67
Weymouth, sixty-five thousand one hundred seventy-seven dollars and ninety-seven cents	65,177 97
Whately, thirty-six hundred fourteen dollars and two cents	3,614 02
Whitman, thirteen thousand two hundred sixty-eight dollars and five cents	13,268 05
Wilbraham, sixty-five hundred thirty-two dollars and thirty-seven cents	6,532 37
Williamsburg, thirty-eight hundred eighty-three dollars and ninety-two cents	3,883 92
Williamstown, thirteen thousand three hundred twenty-nine dollars and twenty-eight cents	13,329 28
Wilmington, eighty-two hundred eleven dollars and forty-five cents	8,211 45
Winchendon, thirteen thousand seven hundred sixty-five dollars and twenty-six cents	13,765 26
Winchester, forty-three thousand six hundred dollars and two cents	43,600 02
Windsor, thirty-eight hundred forty-four dollars and sixty-four cents	3,844 64
Wintrop, thirty-three thousand three hundred ninety dollars and sixty-four cents	33,390 64
Woburn, thirty-one thousand seven hundred thirty-seven dollars and eighty-five cents	31,737 85
Worcester, three hundred ninety-three thousand one hundred fifty-four dollars and twenty-three cents	393,154 23
Worthington, forty-two hundred forty-nine dollars and forty-eight cents	4,249 48
Wrentham, seventy-one hundred sixty-one dollars and ninety-six cents	7,161 96
Yarmouth, ten thousand three hundred twenty dollars and sixty-two cents	10,320 62

SECTION 2. Any payment heretofore made to a city or town under said chapter two hundred and thirty-two prior to the effective date of this act shall be retained by such city or town but shall reduce in like amount the sum payable to such city or town under said chapter as amended by section one of this act.

Approved August 12, 1939.

Resolves of 1939, Chapter 71.

RESOLVE PROVIDING FOR THE REIMBURSEMENT IN PART OF THE CITY OF BOSTON BY THE COMMONWEALTH FOR EXPENSES INCURRED BY SAID CITY IN THE OPERATION AND MAINTENANCE OF THE SUMNER TUNNEL THEREIN.

Resolved, That, subject to appropriation, there be allowed and paid by the commonwealth from the Highway Fund to the city of Boston the sum of one hundred thousand dollars, to reimburse said city in part for expenses incurred by it in the operation and maintenance of the vehicular tunnel between Boston proper and East Boston, known as the Sumner tunnel, one half of said sum to be paid as aforesaid on September first in the current year and one half on July first in the year nineteen hundred and forty.

Approved August 12, 1939.

ALCOHOLIC BEVERAGE EXCISE

Privilege enjoyed as manufacturer, wholesaler and importer, and licensee under Section 76.

Chapter 138, General Laws as most recently amended by Chapters 368 and 411 of the Acts of 1936 and Chapters 367 and 434 of the Acts of 1939.

On December 4, 1933, the date upon which national prohibition was repealed, Chapter 138 of the General Laws known as the Liquor Control Act took effect and Section 21 provided for a tax on alcoholic beverages. The rates of tax as provided in Section 21 are as follows:

For each barrel of thirty-one gallons, or fractional part of a barrel aforesaid, of malt beverages, at the rate of one dollar per barrel aforesaid;

For each wine gallon, or fractional part thereof, of wine, including vermouth, at the rate of ten cents per wine gallon;

For each wine gallon, or fractional part thereof, of all other alcoholic beverages containing twenty-four per cent or less of alcohol by volume at sixty degrees Fahrenheit, at the rate of fifteen cents per wine gallon;

For each wine gallon, or fractional part thereof, of all other alcoholic beverages

containing more than twenty-four per cent but not more than fifty per cent of alcohol by volume at sixty degrees Fahrenheit, at the rate of forty cents per wine gallon;

For each proof gallon, or fractional part thereof, of all other alcoholic beverages containing more than fifty per cent of alcohol by volume at sixty degrees Fahrenheit or alcohol, at the rate of forty cents per proof gallon.

Under the provisions of Chapter 367 of the Acts of 1939 effective September 1, 1939 the law was changed to levy a tax on malt beverages imported into the Commonwealth at the time of importation rather than on the sale as was originally contemplated in Section 21 of Chapter 138 of the General Laws. The adjustment of inventories of imported malt beverages produced additional revenue in September 1939 of \$27,597.71.

Chapter 434 of the Acts of 1939 provided for a temporary additional tax with respect to the sale of certain alcoholic beverages and alcohol. The rates imposed by this chapter which became effective September 1, 1939 and continue in effect until August 31, 1941 are as follows:

For each wine gallon, or fractional part thereof, of champagne and all other sparkling wines, at the rate of thirty cents per wine gallon;

For each wine gallon, or fractional part thereof, of all alcoholic beverages containing more than twenty-four per cent but not more than fifty per cent of alcohol by volume at sixty degrees Fahrenheit, at the rate of fifty-five cents per wine gallon;

For each proof gallon, or fractional part thereof, of all other alcoholic beverages containing more than fifty per cent of alcohol by volume at sixty degrees Fahrenheit, or alcohol, at the rate of fifty-five cents per proof gallon.

Chapter 434 also provided for a tax on alcoholic beverages on hand for sale September 1, 1939 by any person having in excess of 400 gallons. In addition to the manufacturers, wholesalers and importers and licensees under Section 76 there were 8,607 retail liquor licenses in effect during 1939 and all these retail dealers were required to file returns. This floor tax provided revenue in the amount of \$128,280.92 and in addition to the revenue which is produced, it stabilized the market by preventing the hoarding of alcoholic beverages purchased at the low rate in effect prior to September 1 for sale thereafter in competition with alcoholic beverages which bore the additional tax.

In order to safeguard the moneys of the Commonwealth the Commissioner was given by Chapter 394 of the Acts of 1939 authority to require a surety bond equal to the average tax payments of any licensee for the last six months after deducting therefrom the amount of any bonds required to be filed by any other provision of law with the Alcoholic Beverages Control Commission.

In the administration of the excise on alcoholic beverages payments are received with the return which is due to be filed on the tenth of the month following that in which the sale is made. All payments are received subject to audit and verification. Both desk and field audits are made of every return filed. The results of the auditing activities of the division are as follows:

	<i>Field Audit</i>	<i>Desk Audit</i>
June 1933—November 30, 1933	\$3,669.58	—
December 1, 1933—November 30, 1934	22,403.23	—
December 1, 1934—November 30, 1935	50,865.24	\$2,775.55
December 1, 1935—November 30, 1936	38,108.25	5,723.12
December 1, 1936—November 30, 1937	39,922.94	21,872.45
December 1, 1937—November 30, 1938	9,795.48	5,007.88
December 1, 1938—November 30, 1939	45,732.56	6,804.43
	<hr/> \$210,497.28	<hr/> \$42,183.43

In addition to the above audits of the monthly returns there were 633 audits of the floor tax returns required under the provisions of Chapter 434 of the Acts of 1939 made. Of these audits 518 showed no changes and 115 resulted in a gain of \$6,912.81.

Various states cooperate with each other by furnishing copies of schedules filed by dealers in the various states showing the shipment of alcoholic beverages into other states. By this exchange of information an accurate check is kept upon all

alcoholic beverages coming in or going out of Massachusetts.

During the fiscal year licenses were issued by the Alcoholic Beverages Control Commission as follows:

Manufacturers	21
Brewers	15
Distillers	5
Cider	1
Wholesalers and Importers	183
All Alcoholic Beverages	89
Wine and Malt Beverages only	90
Sacramental Wines	4
Licensees for sale of alcohol under Section 76	24
Public Warehousemen	38
Agents', Brokers' or Solicitors' Fees	64

The receipts of the Alcoholic Beverages Control Commission for the fiscal year ending November 30, 1939 were \$531,170.72.

ALCOHOLIC BEVERAGE ASSESSMENTS FOR FISCAL YEAR ENDING NOVEMBER 30, 1934

Month	Malt Beverages Tax at \$1.00 for each 31 gal. bar- rel or fraction	Wine, including Vermouth Tax at 10 cents per gal.	Alcoholic Beverages Containing 24% or less Alcohol*	Alcoholic Bever- ages Containing more than 24% Alcohol†	Total Excise
December	\$68,318.46	\$12,329.69	—	\$127,987.27	\$208,635.42
January	66,887.87	6,344.63	—	86,611.75	159,844.25
February	58,585.86	5,897.01	—	97,450.25	161,933.12
March	89,986.51	7,564.19	—	101,408.25	198,958.95
April	96,999.79	5,636.32	—	97,556.76	200,192.87
May	127,818.08	5,363.80	—	105,114.68	238,296.56
June	146,033.11	5,564.87	—	101,003.57	252,601.55
July	165,423.41	3,442.28	\$331.87	101,548.48	270,746.04
August	167,013.28	5,055.31	172.39	118,087.83	290,328.81
September	137,842.17	5,014.12	163.39	100,321.95	243,341.63
October	120,306.84	8,062.83	98.66	139,806.54	268,274.87
November	115,902.68	11,151.46	88.17	138,278.00	265,420.31
Totals	\$1,361,118.06	\$81,426.51	\$854.48	\$1,315,175.33	\$2,758,574.38

ENDING NOVEMBER 30, 1935

Month	Malt	Wine	Alcoholic Beverages Containing 24% or less Alcohol*	Alcoholic Bever- ages Containing more than 24% Alcohol†	Total Excise
December	\$100,455.69	\$16,972.75	\$117.45	\$188,935.33	\$306,481.22
January	82,131.71	7,551.57	98.08	133,220.23	223,001.59
February	95,868.00	7,643.60	43.66	136,012.81	239,568.07
March	112,062.87	7,901.54	58.30	130,395.95	250,418.66
April	124,370.30	9,718.83	40.11	145,024.49	279,153.73
May	149,482.70	8,270.15	143.38	149,630.18	307,526.41
June	157,524.68	7,667.23	106.68	132,121.10	297,509.69
July	188,678.59	6,615.44	98.46	124,986.57	320,379.06
August	196,374.47	7,621.63	102.21	137,092.74	341,191.05
September	133,873.77	9,573.63	11.61	148,205.63	291,664.64
October	140,312.63	11,096.68	20.28	169,673.10	321,102.69
November	129,744.31	14,148.66	19.86	170,428.83	314,341.66
Totals	\$1,610,879.72	\$114,781.71	\$950.08	\$1,765,726.96	\$3,492,338.47

ENDING NOVEMBER 30, 1936

Month	Malt	Wine	Alcoholic Beverages Containing 24% or less Alcohol*	Alcoholic Beverages Containing more than 24% Alcohol†	** Alcohol	Total Excise
December . .	\$116,264.89	\$18,338.49	\$66.65	\$217,312.00	—	\$351,982.03
January . .	100,916.34	9,608.79	30.43	167,864.97	—	278,420.53
February . .	103,769.76	9,516.01	21.25	171,446.77	—	284,753.79
March . .	121,425.09	10,408.96	35.24	162,223.96	—	294,093.25
April . .	134,775.83	10,719.67	39.02	186,989.06	—	332,523.58
May . .	172,328.48	9,351.69	50.75	161,521.52	—	343,252.44
June . .	184,659.91	9,501.60	131.29	181,990.78	—	376,283.58
July . .	201,664.12	8,612.28	101.95	173,582.63	—	383,960.98
August . .	191,865.29	9,614.45	76.44	169,017.02	—	370,573.20
September . .	156,807.17	11,913.53	54.89	202,388.51	\$5,967.86	377,131.96
October . .	148,661.99	15,696.38	33.72	209,465.08	10,117.83	383,975.00
November . .	126,575.56	18,994.90	65.39	218,168.43	12,706.12	376,510.40
Totals . .	\$1,759,714.43	\$142,276.75	\$707.02	\$2,221,970.73	\$28,791.81	\$4,153,460.74

ENDING NOVEMBER 30, 1937

Month	Malt	Wine	Alcoholic Beverages Containing 24% or less Alcohol*	Alcoholic Beverages Containing 50% or less Alcohol	Alcoholic Beverages Containing more than 50% Alcohol	** Alcohol	Total Excise
1936							
Dec. . .	\$141,874.36	\$27,849.42	\$243.17	\$262,121.53	\$33,715.28	\$18,474.62	\$484,278.38
1937							
Jan. . .	120,879.11	11,713.78	31.45	166,496.94	19,768.58	13,544.53	332,434.39
Feb. . .	112,304.84	12,677.44	33.82	173,734.22	22,856.09	13,753.25	335,359.66
March . .	133,084.73	17,240.42	182.82	196,818.72	32,310.94	13,974.97	393,612.60
April . .	151,085.14	12,537.51	51.17	206,273.45	27,746.76	15,805.77	413,499.80
May . .	177,910.46	12,607.83	23.48	171,165.61	23,240.79	16,311.67	401,259.84
June . .	197,484.86	11,371.47	98.27	158,550.85	30,530.30	11,946.70	409,982.45
July . .	224,587.33	10,070.00	45.90	154,858.37	28,703.70	9,900.80	428,166.10
Aug. . .	211,499.76	9,808.13	25.40	149,268.77	23,880.49	15,473.41	409,955.96
Sept. . .	170,731.93	15,445.60	21.61	178,213.57	32,435.23	12,751.02	409,598.96
Oct. . .	152,858.58	18,028.62	31.21	190,910.40	43,030.59	13,444.96	418,304.36
Nov. . .	142,323.41	19,837.27	31.38	198,779.20	33,514.96	12,491.57	406,977.79
Totals	\$1,936,624.51	\$179,187.49	\$819.68	\$2,207,191.63	\$351,733.71	\$167,873.27	\$4,843,430.29

ENDING NOVEMBER 30, 1938

Month	Malt	Wine	Alcoholic Beverages Containing 24% or less Alcohol*	Alcoholic Beverages Containing 50% or less Alcohol	Alcoholic Beverages Containing more than 50% Alcohol	** Alcohol	Total Excise
1937							
Dec. . .	\$139,963.83	\$25,707.47	\$81.54	\$254,916.70	\$32,799.48	\$20,285.33	\$473,754.35
1938							
Jan. . .	105,616.48	10,708.97	46.05	169,059.25	25,158.07	16,563.19	327,152.01
Feb. . .	117,526.73	12,235.08	16.01	158,234.46	25,434.36	15,701.36	329,148.00
Mar. . .	130,133.84	13,614.71	5.31	154,875.03	27,355.29	16,524.75	342,508.93
April . .	150,884.59	15,618.40	12.43	145,310.13	31,813.24	13,786.85	357,425.64
May . .	157,169.80	10,123.30	7.81	147,517.35	27,207.02	12,132.21	354,157.49
June . .	179,869.39	11,473.15	32.07	222,109.21	31,775.91	22,335.49	467,595.22
July . .	187,087.01	9,982.33	225.63	116,589.58	22,160.94	5,363.16	341,408.65
Aug. . .	209,866.84	9,017.06	142.79	129,738.20	21,200.87	8,130.52	378,096.28
Sept. . .	157,521.60	14,339.82	31.89	152,796.53	25,459.34	10,169.60	360,318.78
Oct. . .	160,018.98	17,676.39	11.60	180,770.73	32,473.10	9,303.30	400,254.10
Nov. . .	147,027.29	23,731.59	13.86	199,539.50	30,829.52	8,960.48	410,102.24
Totals	\$1,842,686.38	\$174,228.27	\$626.99	\$2,031,456.67	\$333,667.14	\$159,256.24	\$4,541,921.69

ENDING NOVEMBER 30, 1939

Month	Malt	Wine (Still)	*** Wine (Spark- ling)	Alco- holic Bever- ages Con- tain- ing 24% or less Alcohol*	Alcoholic Beverages Containing 50% or less Alcohol	Alcoholic Beverages Containing more than 50% Alcohol	** Alcohol	Total Excise
Dec. 1938								
1939	\$148,639.92	\$32,464.24	-	\$92.17	\$278,659.47	\$37,082.42	\$12,779.68	\$509,717.90
Jan.	110,973.80	15,650.45	-	14.79	153,505.14	28,942.30	7,559.44	316,645.92
Feb.	115,808.81	15,791.83	-	16.50	168,801.19	24,036.71	8,668.85	333,123.89
Mar.	127,912.54	19,153.34	-	8.96	156,394.52	27,641.55	8,977.68	340,089.39
April	141,314.06	16,775.72	-	11.40	170,214.24	25,752.20	9,128.71	363,196.33
May	176,841.96	17,391.75	-	19.53	177,895.39	28,044.06	9,045.43	409,238.12
June	195,693.43	16,062.62	-	7.91	198,669.52	32,042.35	8,509.23	450,985.06
July	207,126.49	11,257.02	-	16.03	159,089.54	25,399.25	10,374.30	413,262.63
Aug.	213,936.40	14,950.44	-	35.46	386,534.87	44,567.58	21,519.33	681,544.08
Sept.	167,527.11	20,235.82	\$1,072.03	56.93	243,786.49	43,452.52	4,932.85	481,063.75 ¹
Oct.	156,456.37	23,063.30	1,673.14	2.16	328,929.07	23,859.47	10,353.57	544,337.08 ¹
Nov.	142,890.77	31,447.87	1,584.62	36.50	493,659.35	14,939.14	12,577.46	697,135.71 ¹
	\$1,905,121.96	\$234,244.90	\$4,329.79	\$318.34	\$2,916,138.79	\$355,759.55	\$124,426.53	\$5,540,339.86

*This classification made by Chapter 358, 1934, effective June 30, 1934.

¹Includes all beverages containing over 24% of Alcohol by volume at 60° F., irrespective of proof.

**This classification made by Chapter 411, Acts of 1936, effective Sept. 1, 1936.

***This classification made by Chapter 434, Acts of 1939, effective Sept. 1, 1939.

¹See Chapter 434, Acts of 1939, for rates effective Sept. 1, 1939.

LIQUOR REVENUE

1910 to 1920

From Licenses

Chapter 138 General Laws Section 46 Ter. Ed.

The treasurer of a city or town shall, within thirty days after the receipt of money for licenses of the first, second and fourth classes, make a return of the amount thereof to the state treasurer and at the same time shall pay to him one fourth of the amount so received, and for neglect thereof he shall pay interest at the rate of six per cent per annum on the amount of such receipts from the time they become due until they are paid.

1910	\$810,380.48	1916	\$864,385.12
1911	771,303.48	1917	747,662.58
1912	827,535.22	1918	749,235.61
1913	829,243.66	1919	297,874.20
1914	873,349.47	1920	7,024.46
1915	865,955.23		

EXCISE ON WINES AND MALT BEVERAGES

Chapter 120, Acts of 1933, Section 10

During the period between April 7, 1933 to December 4, 1933 when prohibition was repealed the sale of wines and malt beverages having an alcoholic content not in excess of 3.2 per cent was authorized and Chapter 120 of the Acts of 1933 provided in Section 10 for an excise upon licensed manufacturers and foreign manufacturers' agents in the amount of one dollar for each and every barrel of thirty-one gallons of wine and malt beverages sold within the Commonwealth. During the period that this act was in effect there was collected as taxes \$467,367.32 and as fees by the Alcoholic Beverages Control Commission \$201,016.50.

MOTOR VEHICLE AND TRAILER EXCISE

On Vehicles and Trailers Not Customarily Kept In Any Particular Municipality In The Commonwealth.

Under the provisions of Chapter 60A of the General Laws an excise is levied for the privilege of registration of motor vehicles and trailers in the Commonwealth. The excise is assessed by the municipality in which the motor vehicle or trailer is customarily kept, but in the case of motor vehicles and trailers not customarily kept in any particular municipality in the Commonwealth the taxes are assessed and collected by the Commissioner of Corporations and Taxation. The work of assessment has been carried on by the Division of Excise Taxes since January 1, 1938.

The law provides that no excise shall be levied upon any motor vehicles or trailers registered and customarily kept in another state if such other state does not impose an excise, privilege or property tax or fee in addition to the registration fee on motor vehicles registered and customarily kept in this Commonwealth and the Commissioner is authorized to determine what states do not impose such additional taxes.

During the fiscal year the division levied excises upon the registration of 1,355 pleasure vehicles, 609 commercial vehicles and 210 trailers. These vehicles were customarily kept in the jurisdictions listed below:

Alabama	1	New Jersey	16
Arizona	1	New York	102
California	13	North Carolina	5
Connecticut	201	Nova Scotia	2
Florida	35	Ohio	6
Government Reservations	432	Oklahoma	1
Idaho	1	Oregon	1
Illinois	9	Pennsylvania	32
Indiana	6	Quebec	4
Iowa	2	Rhode Island	134
Kentucky	4	South Carolina	2
Maine	607	Tennessee	2
Maryland	10	Texas	10
Mississippi	1	Vermont	32
Montreal, Canada	3	Virginia	3
Nevada	2	Washington, D. C.	10
New Brunswick	2	West Virginia	2
New Hampshire	478	Wisconsin	2

In case exemption is claimed the person registering the vehicle is required to execute a claim for exemption in writing and during the fiscal year 1,638 such claims were favorably acted upon and the amount of tax lost to the Commonwealth by these exemptions totaled \$25,389.

The value of the 2,174 vehicles assessed amounted to \$1,121,560 and the amount of tax assessed was \$33,694.94. The average value of the vehicles assessed was \$515.90, the average tax \$15.50 and the average period during which the vehicle was registered in the year was 10 months.

The statute provides for abatement in the case of sale or transfer of the vehicle during the year or for overvaluation. Two hundred thirty-seven applications for abatement were received of which 17 were disallowed and 220 allowed in the amount of \$4,339.91 so that the net collections for the fiscal year were \$29,355.03.

MOTOR VEHICLE AND TRAILER EXCISE

General Laws, Chapter 60A (Chapter 379 of 1928), as amended by Chapter 244 of 1930, Chapter 384 of 1936, Chapters 111, 480 and 492 of 1938 and Chapter 366 of 1939.

Privilege of registration

The motor vehicle excise has been in operation eleven years. Registered motor vehicles are assessed an excise for the privilege of registration and in lieu of a local tax. The statute does not apply to motor vehicles "owned and registered by the commonwealth or any political subdivision thereof, or registered by manufacturers, dealers or repairmen under section five of said chapter ninety, or to motor vehicles

owned and registered by any corporation other than a domestic business, domestic manufacturing, foreign or public service corporation, or by an association, whose personal property is exempt from taxation under section five of chapter fifty-nine." Chapter 384 of the Acts of 1936 provided for assessment of taxes by the commissioner on motor vehicles registered in Massachusetts but not customarily kept in a particular town in the Commonwealth. This amendment took effect on September 16, 1936 but no collections were made in the year ending November 30, 1936. The first commitment to the Collector was under date of December 2, 1936. Chapter 111 of the Acts of 1938 provides that no excise tax shall be imposed on any motor vehicle registered and customarily kept in another state if such other state does not impose an excise, privilege or property tax or fee, in addition to a registration fee, upon motor vehicles registered and customarily kept in this Commonwealth. Chapter 480 of the Acts of 1938 provides for an excise tax on registered trailers. Chapter 492 of the Acts of 1938 provides for the suspension of certificates of registration in cases of non-payment of the excise on registered motor vehicles. The total experience for 1939 is available and from the information at hand, the 1929 to 1939 statistics follow.

MOTOR VEHICLE EXCISE (LOCAL)
(Calendar years)

	Cars Taxed	Total Value	Total Excise	Average Car Value	Average Excise per Car	Rate per \$1,000
1929	1,000,077	\$389,777,927	\$10,363,324.71	\$389.75	\$10.36	\$29.65
1930	995,946	352,760,905	8,534,837.50	354.20	8.57	29.12
1931	986,930	304,113,291	7,611,555.12	308.14	7.71	29.25
1932	897,540	240,317,775	6,183,706.22	267.75	6.88	29.92
1933	900,171	204,870,214	5,287,438.63	227.59	5.87	31.55
1934	919,244	194,943,877	5,198,287.55	212.07	5.65	32.14
1935	944,818	213,196,931	5,600,280.55	225.65	5.93	33.06
1936	1,016,944	247,914,982	6,538,793.40	243.78	6.43	33.38
1937	1,056,766	271,451,125	7,595,594.40	256.87	7.19	34.62
1938	1,006,702	249,295,279	7,250,260.30	247.64	7.20	35.15
1939	1,071,467	256,321,314	7,449,404.64	239.22	6.95	36.40

In connection with the motor vehicle excise, instructions issued were sent to the assessors.

MOTOR VEHICLE EXCISE (STATE)
(Fiscal years ending November 30)

	Cars Taxed	Total Value	Total Excise	Average Car Value	Average Excise per Car	Rate per \$1,000
1937	3,387	\$2,346,417	\$63,638.59	\$692.77	\$18.79	\$34.62
1938	2,414	2,012,950	46,938.85	833.86	19.44	35.15
1939	2,174	1,121,560	33,694.94	515.90	15.50	36.40

MOTOR VEHICLE FEES AND REGISTRATION

For the third year contrary to the experience of all previous years but two, motor vehicle registration in Massachusetts for the fiscal year ended November 30, 1932, revealed a loss from the previous year. The years 1933-1937, inclusive, showed an increase but 1938 showed a loss. There was a gain in registration in 1939 over 1938. The loss of 1932 was the fourth such loss on the books of the registry, the first being in 1927, the year of the Ford shut-down, and the second in 1930, the first full year of the "depression."

Passenger car registrations for the fiscal year reached 960,956, a gain of 71,979 over 1938. The number of business cars and trucks reached the peak in 1939 with registrations totaling 121,126, a gain of 5,703 over 1938. Popularity of the motor-cycle is still on the wane. Registrations of motorized "bikes" numbered 3,068 in 1931 and only 907 in 1939 compared with 10,333 in 1925.

Fees from registrations, licenses, etc., totaled \$7,085,714.53 for the fiscal year 1939, \$281,921.84 more than the previous year's total. Registration fees were lowered beginning with 1929, but the difference has been offset by the gasoline tax.

That the desire to drive is apparently as strong as ever, is evidenced by the fact that in 1939, 1, 1,552 persons held Massachusetts permits to operate motor vehicles in this State, against 1,191,262 in the previous year. 86,718 persons took examination for driving licenses during the year, as compared with 184,077, the number of 1929, — no doubt a reflection of the business situation.

Record of motor vehicle registrations, licenses and fees in Massachusetts for the fiscal year ended November 30, 1939, compared with previous years:

Year	Passenger Cars	Business Cars	Buses	Trailers	Motorcycles
1929	903,648	113,268	1,988	556	6,168
1930	890,144	114,918	3,414	701	4,642
1931	885,953	116,580	4,275	650	3,068
1932	805,459	112,551	3,899	525	1,661
1933	816,302	110,506	3,685	525	1,023
1934	827,719	112,260	4,134	752	1,375
1935	848,406	114,244	4,528	506	1,375
1936	910,196	118,477	4,814	10,405	1,316
1937	960,029	119,737	4,927	11,333	1,176
1938	888,977	115,423	4,715	13,108	767
1939	960,956	121,126	4,841	14,534	907

Year	Manufacturers and Dealers	Licenses to Operate	Renewal Licenses	Examinations	Total Fees
1929	3,093	127,432	816,906	184,077	\$6,498,854
1930	3,092	90,882	936,913	122,592	6,462,618
1931	3,360	90,179	934,125	112,763	6,430,015
1932	3,454	70,966	943,669	81,036	6,142,129
1933	2,753	66,952	955,710	74,988	6,029,102
1934	2,632	74,908	978,619	83,031	6,202,907
1935	3,228	75,807	1,002,073	82,136	6,310,424
1936	2,741	91,190	1,037,326	98,997	6,765,752
1937	3,446	103,703	1,074,221	109,729	6,945,602
1938	2,981	73,740	1,117,522	78,279	6,803,793
1939	3,237	80,382	1,151,170	86,718	7,085,715

The following figures illustrate the expansion in registration of passenger cars and business cars in Massachusetts for fiscal years ended November 30, since 1908:

1908	18,052	1918	193,497	1929	1,016,916
1909	23,971	1919	247,183	1930	1,005,062
1910	31,360	1920	304,631	1931	1,002,533
1911	38,907	1921	360,732	1932	918,010
1912	50,132	1922	449,838	1933	926,808
1913	62,660	1923	566,150	1934	939,979
1914	77,246	1924	672,315	1935	962,650
1915	102,633	1925	764,338	1936	1,028,673
1916	136,809	1926	827,063	1937	1,079,766
1917	174,274	1927	819,703	1938	1,004,400
		1928	883,595	1939	1,082,082

The detail by cities and towns for the Motor Vehicle Excise will be found under the general heading "Division of Local Taxation."

DIVISION OF FIELD INVESTIGATION AND EMERGENCY AND TEMPORARY TAXES

CIGARETTE TAX

Chapter 454 of the Acts of 1939

Under the provisions of Chapter 454 of the Acts of 1939, Massachusetts became the twenty-fifth state to pass a law taxing cigarettes. The law became effective September 1, 1939 and expires June 30, 1941. Incidentally, it was not signed until Sunday, August 12, 1939 because the clock was stopped at five minutes of twelve and did not move again until after the Legislature prorogued on Sunday evening, August 13, 1939.

In passing the Cigarette Tax Law, the Legislature provided that the tax was to be collected on the basis of reports as is done in the collection of gasoline and liquor taxes whereas all other states provide that the tax shall be collected through the medium of stamps which are put on each individual package of cigarettes by licensed distributors. In other states, distributors receive a compensation as high as 10% for the work of placing the stamps on each package whereas the Massachusetts law does not provide for the payment of any compensation, although Section 6 of the Cigarette Tax Law does provide that such abatements of the excise provided by this act may be made by the Commissioner by reason of bad debts, loss of cigarettes, and such other causes as the Commissioner may deem expedient.

During the period from August 15 to September 1, 1939, it was necessary to have the various forms printed for use in the work and with the assistance of the central printing bureau the forms were received within a short time. It was also necessary to obtain the names of persons selling cigarettes and this information was given to us by the wholesale trade and others in the tobacco business. In addition, we had the cooperation of various state departments in obtaining information of such persons who might be in the business of selling cigarettes at retail. In addition to this, we had any number of conferences, letters, and telephone calls with the trade as well as with representatives of the major tobacco companies.

The law provided that any person selling cigarettes must be licensed. Provisions were made for two groups of licensees, namely, distributors and dealers. A distributor's license was issued to any person who imported or caused to be imported cigarettes for use, distribution or sale in Massachusetts or who manufactured or produced cigarettes in Massachusetts. Distributors also included persons in the wholesale trade who buy direct from the manufacturer, subjobbers who sell at wholesale, vending machine operators having fifty machines or over and persons importing cigarettes for resale at retail. A dealer's license was issued to any person other than a distributor, who was engaged in Massachusetts in the business of selling cigarettes and a distributor who was engaged therein in the business of selling cigarettes at retail. Dealers' licenses were also required for each individual vending machine as each vending machine was deemed to be a separate place of business. The fee for a distributor's license was set at twenty-five dollars and the dealer's license at one dollar.

The law also provided that as of September 1, 1939 each dealer report to the Commissioner of Corporations and Taxation the number of cigarettes on hand and pay thereon a tax of one mill per cigarette. The law also provided that each distributor file on or before the fifteenth day of each month a report of the number of cigarettes sold within the Commonwealth during the previous month. Forms on which to make these monthly reports are furnished by the Commissioner of Corporations and Taxation and the essential information asked for was the number of cigarettes on hand at the beginning of the month added to which was the number of cigarettes purchased during the month. From this total would be deducted the number of cigarettes sold without the taxes to licensed distributors and others, together with the number of cigarettes on hand at the close of the month. The balance would represent the number of cigarettes sold in Massachusetts and on which a tax of one mill was to be paid.

Up to the close of the fiscal year the department had licensed three manufacturing companies located outside of Massachusetts, namely, Philip Morris Company, Ltd., Inc., American Tobacco Company and American Cigarette and Cigar Company. These companies manufacture cigarettes put out under the trade names of Philip Morris, Herbert Tareyton and Pall Mall and on all sales made into Massachusetts or for consumption in Massachusetts they would pay the tax directly to us and each package for shipment into Massachusetts would bear an imprint to the effect that the Massachusetts tax had been paid.

Up to the close of the fiscal year November 30, 1939, the division had issued the following licenses:

Distributors, 340 @ \$25	.	.	.	.	\$8,500
Dealers, 26,081 @ \$1	.	.	.	.	26,081
Vending machines, 9,394 @ \$1	.	.	.	.	9,394

\$43,975

Receipts from dealers covering number of cigarettes on hand September 1, 1939 amounted to \$184,013.86.

Receipts from distributors, for the three months period amounted to \$1,208,863.16 although actual assessments amounted to \$1,574,145.09, the difference representing sales of cigarettes during November but not due to be paid over to the Commissioner of Corporations and Taxation until on or before December 15.

The following table shows amounts assessed against distributors with respect to sales made during the three months that the law has been in operation.

CIGARETTE EXCISE ASSESSMENTS

Fiscal Year Ending November 30, 1939

Month	Excise from Reports	Field Audits	Office Audits	Special Investigation	Total Assessments
Sept. . . .	\$470,608.17	\$10,699.07	\$990.33	\$50.85	\$482,348.42
Oct. . . .	526,369.20	6,785.76	336.92	7.70	533,499.58
Nov. . . .	550,356.56	6,808.58	1,115.40	16.55	558,297.09
Totals . . .	\$1,547,333.93	\$24,293.41	\$2,442.65	\$75.10	\$1,574,145.09

LEGISLATION OF 1939

1935 legislation was printed in the previous year's report, as were 1936, 1937 and 1938, respectively.

1939

- Chapter 2 Authorizing cities and towns to expend for local highway purposes certain funds received in nineteen hundred and thirty-eight from the highway fund.
- Chapter 8 Reviving Society of St. Vincent de Paul, Particular Council of Lynn.
- Chapter 10 Authorizing Bristol County to expend a certain sum of money for the purpose of paying certain bills of the year nineteen hundred and thirty-eight.
- Chapter 11 Reviving for a limited time Holyoke Box and Lumber Company, a corporation, for certain purposes.
- Chapter 13 Relative to the fees for registering instruments of taking of land for non-payment of taxes.
- Chapter 14 Providing an alternative method of calling corporate meetings of business corporations in certain cases.
- Chapter 15 Relative to the par value of shares of capital stock of business and certain other corporations.
- Chapter 17 Establishing the Lunenburg Water District of Lunenburg.
- Chapter 19 Authorizing municipalities to appropriate money for the purpose of effecting insurance providing indemnity for or protection to the treasurers and collectors thereof on account of loss of money for which said officers are accountable.
- Chapter 22 Authorizing the Town of Winthrop to contribute toward the cost of railroad service by the Boston, Revere Beach and Lynn Railroad Company.
- Chapter 24 Further amending the laws relative to the taxation of trailers.
- Chapter 25 Authorizing the Town of Wrentham to receive and administer the property of the Wrentham Cemetery Corporation in said town.
- Chapter 28 Relative to changes of par value of capital stock of street railway companies.
- Chapter 31 Relative to the jurisdiction of the county commissioners of Middlesex County in Revere and Winthrop, to participation by the voters of said city and town in their election and to their powers and duties with respect to said city and town.
- Chapter 32 Increasing the amount of exemption allowed by law to owners of estates of homestead.
- Chapter 34 Authorizing the Town of Hull to contribute toward the cost of steamboat service between said town and the City of Boston.
- Chapter 37 Correcting certain provisions of law relative to municipal finance.

- Chapter 39 Extending the time within which suits may be brought by cities and towns to recover for welfare aid rendered to persons having lawful settlements in other cities and towns.
- Chapter 41 Reviving H. W. Bassett, Inc.
- Chapter 44 Relative to bonds of collectors of taxes when acting as city and town collectors.
- Chapter 46 Further extending the time within which towns may appropriate money for temporary emergency unemployment funds, and further regulating the use of said funds.
- Chapter 55 Extending the time for acceptance of, and further amending, an act establishing the West Boylston Water District of West Boylston.
- Chapter 63 Authorizing cities, towns and districts to make ten year emergency loans to repair certain extraordinary damage resulting from the great storm of September, nineteen hundred and thirty-eight.
- Chapter 68 Relative to the renewal of certain temporary revenue loans by cities, towns and districts.
- Chapter 72 Authorizing cities, towns and districts to borrow on account of public welfare, soldiers' benefits and federal emergency unemployment relief projects.
- Chapter 88 Requiring municipalities to indemnify and protect collectors of taxes in the performance of their duties in certain cases.
- Chapter 109 Providing that city, town and county treasurers shall be bonded with respect to the performance of their duties in connection with trust funds and funds of retirement systems.
- Chapter 123 Relative to the care and disposal of lands of low value, formerly held by a city or town under tax title, after its acquisition of the absolute title to such lands through a sale thereof.
- Chapter 140 Relative to the fixing of local tax rates for the current year.
- Chapter 148 Authorizing the City of Boston to convey the Dorchester Heights Monument and adjoining land in the City of Boston to the United States of America for preservation and maintenance as a national historic monument.
- Chapter 149 Relative to the insurance of deposits in savings banks and extending the duration of the Mutual Savings Central Fund, Inc.
- Chapter 169 Reviving the corporation known as Inman Square Amusement Company for certain purposes.
- Chapter 172 Providing for the permanent custody by the Metropolitan District Commission of the records of the Towns of Dana, Enfield, Greenwich and Prescott.
- Chapter 175 Further regulating the assessment of taxes on real estate.
- Chapter 179 Dissolving certain corporations.
- Chapter 181 Relative to the redemption of subdivisions of land which is taken or sold for taxes.
- Chapter 205 Providing for the inclusion of the value of the land in determining the amount which the owner or occupant of premises may be required to expend, by order or rule of the state fire marshal or the head of a fire department, to remedy conditions thereat.
- Chapter 227 Further regulating the powers and duties of the Co-operative Central Bank and affecting the dissolution of co-operative banks.
- Chapter 232 Providing for the payment by the Commonwealth to its municipalities of a portion of the highway fund to be expended by them for local highway purposes.
- Chapter 247 Providing for a fire patrol in areas where there is danger of forest fires by reason of conditions therein resulting from the hurricane of September, nineteen hundred and thirty-eight, and providing for the financing thereof by the Commonwealth and by the counties wherein forests are patrolled.
- Chapter 250 Relative to the rights of holders of mortgages on real estate with respect to payment of taxes and respecting applications for abatement of taxes, and appeals and actions relating to taxes.
- Chapter 288 Further extending the opportunity to cities and towns to borrow under the act creating the emergency finance board.

- Chapter 290 Establishing the North Sagamore Water District in the Town of Bourne.
- Chapter 294 Providing a remedy in case a city or town fails to provide money for the support of public schools therein.
- Chapter 301 Authorizing domestic corporations to own the shares of domestic corporations engaged in the gas business.
- Chapter 309 Making appropriations for the maintenance of departments, boards, commissions, institutions and certain activities of the Commonwealth, for interest, sinking fund and serial bond requirements, and for certain permanent improvements.
- Chapter 323 Reviving the Sherman Rest Home for certain purposes.
- Chapter 324 Reviving the R. E. Cox Coal Co., Inc., for the purpose of selling and conveying certain property and distributing the proceeds thereof.
- Chapter 336 Establishing the Lynnfield Center Water District in the Town of Lynnfield.
- Chapter 337 Relative to the powers and duties of the Massachusetts Hospital Life Insurance Company.
- Chapter 339 Relative to the audit of accounts of the City of Boston by the Director of Accounts.
- Chapter 342 Relative to assessors and registrars of voters and their assistants.
- Chapter 346 Providing for the quadrennial establishment of the basis of apportionment of state and county taxes.
- Chapter 354 Excluding certain farm machinery and implements from the provisions of the motor vehicle laws, defining the phrase "heavy duty platform trailer" and relative to the fees for the registration of such trailers and farm tractors.
- Chapter 362 Reviving the Swansea Fire and Water District for certain purposes.
- Chapter 363 Relative to the taxation of corporations interested in ships and vessels.
- Chapter 366 Reducing the rate of interest payable upon sums reimbursed, when local taxes already paid are later abated.
- Chapter 367 Relative to an excise for the privilege of importing malt beverages into the Commonwealth.
- Chapter 368 Relative to the due date of certain bank taxes.
- Chapter 373 Relative to the taxation of incomes and of certain business and manufacturing corporations.
- Chapter 376 Relative to the continuous and gradual revision of the general laws.
- Chapter 378 To change the purposes for which the corporation known as The Corporation of the Rebecca Pomroy Newton Home for Orphan Girls was incorporated.
- Chapter 380 Relative to the taxation of deeds, grants or gifts in contemplation of death.
- Chapter 384 Providing for an Indian reservation within the boundaries of the Freetown-Fall River State Forest.
- Chapter 387 Making effective certain limitations on expenditures contained in the general appropriation act and providing further reductions in certain items thereof.
- Chapter 388 Incorporating the Massachusetts State College Building Association for the purpose of providing additional dormitory and other facilities for said college.
- Chapter 391 Further regulating the payment to the Commonwealth of sums appropriated for the Division of Savings Bank Life Insurance.
- Chapter 394 Requiring the filing of bonds with the commissioner of corporations and taxation in certain cases by licensees to sell alcoholic beverages and alcohol in connection with the payment of certain excise taxes.
- Chapter 399 Dissolving certain corporations.
- Chapter 400 Relative to deposits by insurance companies with the state treasurer.
- Chapter 408 Further extending the time during which there shall be collected an additional tax on sales of gasoline and certain other motor vehicle fuel.

- Chapter 423 Relative to certain county, city, town and district loans for federal aid projects, so called.
- Chapter 428 Reviving Frank Imhof Co. for the purpose of conveying certain real estate and distributing the proceeds thereof.
- Chapter 429 Relative to the maintenance costs of certain roads, roadways, parkways and bridges under the jurisdiction of the Metropolitan District Commission and to certain expenses of said commission
- Chapter 434 Imposing a temporary additional excise with respect to the sale of alcoholic beverages and alcohol.
- Chapter 444 Providing for the funding of overlay deficits and other items by the City of New Bedford.
- Chapter 447 Relative to the taxation of savings and insurance banks with respect to their insurance departments.
- Chapter 451 To make certain minor perfecting changes in the statutes of the Commonwealth.
- Chapter 452 Making appropriations for the maintenance of certain counties, for interest and debt requirements, for certain permanent improvements, and granting a county tax for said counties.
- Chapter 453 Clarifying certain provisions of law authorizing cities, towns and districts to borrow on account of public welfare, soldiers' benefits and federal emergency unemployment relief projects.
- Chapter 454 Providing for a temporary cigarette tax, temporary surtaxes on divers subjects of existing taxation and a temporary increase in the inheritance tax, establishing a welfare reimbursement fund and relieving the burden on real estate.
- Chapter 456 Relative to the dissolution of corporations organized under the laws of Massachusetts.
- Chapter 457 Further regulating the incurring of debt, outside the debt limit, by cities and towns for emergency purposes.
- Chapter 463 Granting the consent of the Commonwealth to the acquisition by the United States of America of certain lands in the City of Chicopee and the Town of Ludlow for the purposes of an army-air-base.
- Chapter 464 Authorizing cities and towns to fund their shares of the deficit in the amounts assessed upon them for state tax purposes in nineteen hundred and thirty-eight.
- Chapter 469 Further regulating the expenditures by municipalities of the Commonwealth of a certain portion of the highway fund.
- Chapter 473 Increasing the tax imposed by the Commonwealth on amounts wagered at dog racing meetings conducted under the pari-mutuel or certificate system of wagering.
- Chapter 474 Relative to the assessment of taxes by the assessors of the Town of Winchester in the current year.
- Chapter 486 Relating to the taxation of wages, salary or compensation of officers and employees of the United States, certain bodies politic or corporate and certain agencies and instrumentalities thereof.
- Chapter 493 Relating further to the fixing of local tax rates for the current year.
- Chapter 494 Amending the law relative to valuation and appraisal of property in connection with the taxation of legacies and succession.
- Chapter 495 In addition to the general appropriation act making appropriations to supplement certain items contained therein, and for certain new activities and projects.
- Chapter 497 Providing for the computation of "breaks" under the pari-mutuel system of wagering on the basis of each one dollar wagered.
- Chapter 499 Making certain changes in the general laws relative to the reports of state officials which have become necessary or advisable by reason of the initiative amendment to the constitution providing for biennial sessions of the general court and for a biennial budget.
- Chapter 501 Making certain amendments and additions to the general laws relative to county finances which have become necessary or advisable by reason of the initiative amendment to the constitution providing for biennial sessions of the general court and for a biennial budget.

- Chapter 502 Making certain state fiscal requirements biennial instead of annual.
- Chapter 504 Relative to the payment by the Commonwealth to its municipalities of a portion of the highway fund to be expended by them for local highway purposes.
- Chapter 510 To provide improved transportation facilities in Winthrop and East Boston and to authorize the inclusion of the Town of Winthrop in the Boston Metropolitan District.
- Chapter 512 Making additional provisions for the sewage disposal needs of the North and South Metropolitan Districts and other communities which now and hereafter may be included in said districts.
- Chapter 513 Providing for certain improvements in rivers and streams for the purpose of protection against flood, to be financed by a bond issue, and regulating the building of structures and other works in rivers and streams with respect to which expenditures of federal, state and municipal funds have been made for stream clearance, channel improvement or any form of flood control or prevention work.
- Chapter 514 Relative to the municipal finance commission for the Town of Millville and providing further for the financial relief of said town.
- Chapter 516 To apportion and assess for the current year a state tax of eighteen million dollars and for the year nineteen hundred and forty a state tax of sixteen million dollars.
- Chapter 518 Further in addition to the general appropriation and making appropriations to supplement certain items contained therein, and for certain new activities.

RESOLVES

- Chapter 14 Providing for an investigation by the Department of Public Health, in co-operation with the Federal Works Progress Administration, relative to the varieties and prevalence of certain kinds of mosquitoes in the Commonwealth of Massachusetts.
- Chapter 30 Reviving and continuing the special commission appointed to investigate and study certain functions and activities affecting the cities and towns within the several Metropolitan Districts.
- Chapter 44 Providing for an investigation and study by a special commission of the matter of providing for certain payments in lieu of taxes on lands in the Towns of Granville and Tolland owned or held for water supply or watershed purposes, and also of the whole matter of such payments with respect to lands in the Commonwealth held for public purposes.
- Chapter 67 In favor of the estate of William Flaherty, Late of Boston.
- Chapter 71 Providing for the reimbursement in part of the City of Boston by the Commonwealth for expenses incurred by said city in the operation and maintenance of the Sumner Tunnel therein.

VALUATION OF MACHINERY, POLES, WIRES AND UNDERGROUND CONDUITS, WIRES AND PIPES OF TELEPHONE AND TELEGRAPH COMPANIES

General Laws, Chapter 59, Sections 39-42

The value at which machinery, poles, wires and underground conduits, wires and pipes of telephone and telegraph companies is assessed is determined annually by the Commissioner of Corporations and Taxation and certified by him to the assessors of the various cities and towns of the Commonwealth. Such property is in reality one continuous piece of property intersected by various town lines, and the value as a whole should be considered in determining its fractional subdivision.

The total valuation for January 1, 1939, as determined by the Commissioner was \$58,024,800. It is to be borne in mind that this includes only such aerial construction as consists of poles and wires which are erected upon private property or in a railroad location although it includes conduits with wires and pipes therein laid in public streets. The taxation of aerial construction in public ways is in substance accomplished through the corporate franchise tax. The total valuation of property

so valued and certified to the local assessors exclusive of machinery amounted to \$57,458,600. Machinery so valued and certified amounted to \$566,200. Valuation by the Commissioner which was instituted in 1916 is not based upon a physical examination of the property but primarily upon statements contained in returns whereby a uniform practice may be followed regardless of whether the property lies in one town or another. This practice has worked well and probably approaches fairness. Right of appeal against the values thus determined is granted by the statute to the corporations and also to the local assessors. No appeals were taken during the fiscal year ending November 30, 1939.

THE TAXATION OF STOCK TRANSFERS

General Laws, Chapter 64

Chapter 64 of the General Laws imposes an excise "on all sales or agreements to sell or memoranda of sales or deliveries or transfers of shares or certificates of stock in any domestic or foreign corporation, whether made upon or shown by the books of the corporation, or by any assignment in blank, or by any delivery, or by any paper or agreement or memorandum or other evidence of transfer or sale, whether or not entitling the holder in any manner to the benefit of such stock or to secure the future payment of money or the future transfer of any stock." The excise is also applicable to the transfer of certificates of participation or shares of voluntary associations. The excise is at the rate of two cents on each one hundred dollars of face value or fraction thereof, or, in the case of no par stock, at the rate of two cents for each share of stock. The payment of the tax is denoted by adhesive stamps to be affixed and cancelled by the person making the sale or transfer. Stamps may be purchased from the Old Colony Trust Company, 17 Court Street, Boston, Massachusetts, which has been constituted agent of the Commissioner of Corporations and Taxation for the sale of such stamps. Stamps are issued in the following denominations: Two cents, Four cents, Ten cents, Twenty cents, Fifty cents, One dollar, Two dollars, Ten dollars. Checks should be made payable to the Old Colony Trust Company. The company accounts monthly to the Commissioner of Corporations and Taxation. Through the foregoing arrangement the expense of collection is nominal. Fugitive ink is used in printing the stamps with a view to preventing washing and re-use. Purchasers should accordingly protect stamps from exposure to moisture. The proceeds of the tax are retained by the Commonwealth. Rules and Regulations relating to the tax have been issued by the Commissioner and may be had upon application to the Commissioner of Corporations and Taxation, 240 State House, Boston.

Although efforts have been made to promote sales on the Boston Stock Exchange which would enlarge stock transfer tax receipts, the fact that many stocks largely dealt in are not listed on this Exchange, to some extent handicaps such efforts. Attention is called to the fact that where there is a choice of markets, investors may, in many instances, save if orders are executed in Boston, which in turn increases the revenues of the Commonwealth.

Sales of transfer stamps during the year have increased over those of the previous year but still fall below the average. The total sales for the fiscal year ending November 30, 1939 produced revenue amounting to \$267,678.08. Refunds for stamps erroneously affixed amounted to \$104.44 leaving the net receipts \$267,573.64.

Monthly receipts were as follows:

	1938		1939		1939		1939
Dec. 1938	\$36,431.48	March	\$23,217.86	June	\$18,545.70	Sept.	\$34,557.06
Jan. 1939	23,810.46	April	14,920.68	July	21,128.52	Oct.	19,516.46
Feb.	18,628.32	May	16,719.50	Aug.	16,490.50	Nov.	23,711.54

The revenue from the sale of stamps from December 1, 1914 (the effective date of the law) to November 30, 1939 inclusive on the basis of fiscal years ending November 30 is shown below:

1915..	\$162,535.98	1921..	\$191,144.34	1927..	\$425,435.64	1933..	\$302,536.99
1916..	212,878.09	1922..	219,633.14	1928..	540,058.32	1934..	211,876.94
1917..	148,906.14	1923..	207,249.44	1929..	866,857.24	1935..	264,855.28
1918..	112,707.04	1924..	219,589.08	1930..	514,416.78	1936..	377,002.60
1919..	214,248.86	1925..	299,173.86	1931..	341,169.76	1937..	396,595.38
1920..	264,172.52	1926..	322,297.92	1932..	308,204.58	1938..	222,296.84
						1939..	267,573.64

The average yield per annum over the twenty-five years is \$304,536.66.

The results of investigation pursuant to the provisions of General Laws, Chapter 64, Section 12 are as follows:

Total audits made	528
Total additional tax	\$9,366.64
Audits which were productive	262
Audits which were not productive	266
Per cent of total audits which were productive	49½%
Per cent of total audits which were not productive	50½%
Average additional tax per total audits	\$17.74
Average additional tax per productive audits	\$35.75

These results have been accomplished through an auditor who has specialized in the work and devoted the major portion of his time to it. The effect of the work in preventing evasion is probably not fully expressed in these figures as the knowledge that records are checked serves as a deterrent against attempts to avoid payment.

INSURANCE COMPANIES

General Laws, Chapter 63, Sections 20-29

TAX UPON PREMIUMS

Under the provisions of law, there were subject to the premium tax 26 foreign life companies; 301 fire and marine companies, of which 49 were organized under the laws of Massachusetts; and 122 miscellaneous companies, of which 32 were domestic companies.

The basis of the tax is the total gross premiums written or renewed for insurance, or reinsurance, of property or interests in Massachusetts, deduction being granted for all premiums returned or credited to policyholders during the taxable year, including so-called dividends in the case of mutual companies, and for reinsurance paid to authorized companies, provided it is shown to the satisfaction of the Commissioner of Corporations and Taxation that the tax upon such premiums is being paid in full by the reinsuring company.

On January 31, 1938, the United States Supreme Court handed down a decision of far reaching effect in the case of *Connecticut General Life Insurance Company vs. California*, 303 U. S. 77, where it was held, in substance, that a state cannot impose a premium tax on reinsurance contracts effected outside its borders even if the risks involved are within the state. The language of the Massachusetts law appears sufficiently broad to permit interpretation in conformity with this decision.

The rate of tax provided by the statute is 1 per cent for domestic companies and 2 per cent for foreign companies, but retaliatory provisions specify that the tax upon every foreign insurance company shall be not less in amount than would be imposed by its parent state or country upon a like insurance company incorporated in Massachusetts, if doing business to the same extent in such state or country.

The following table shows the assessment upon net premiums, classified by the rates per cent charged in conformity with the above provisions and in reconciliation of differing bases of taxation:

Basis of Tax	Rate Per Cent	Amount of Tax
\$21,887.01	1/10 of 1	\$21.88
1,561.51	¼ of 1	3.91
290,033.42	½ of 1	1,450.17
27,740,532.46	1	277,405.33
568,092.39	1½	8,521.39
55,161,557.19	1¾	965,327.25
78,377,384.08	2	1,567,547.68
35,971.84	2¼	809.37
1,405,199.68	2½	35,129.97
1,047,355.98	2 6/10	27,231.25
164,499.25	2¾	4,523.73
205,050.28	3	6,151.51
\$165,019,125.09		\$2,894,123.44

So far as the tax authorized by these sections relates to foreign life insurance companies, the statute now embodies the decision of the court sustaining the interpretation of the Commissioner, that the premium tax shall be exacted only in cases where and to the extent that such tax exceeds the excise assessed under Section 20 upon the net value of policies described below. (*Metropolitan Life Ins. Co. v. Commonwealth*, 198 Mass. 466.) The amount of premium tax which would have been paid by these 26 foreign life companies, were it not for the credit to be given on account of the excise on the net value of policies, is \$1,125,579.28. But in the case of 10 of the 26 companies upon which a premium tax of \$371,716.70 was computed, the excise upon the net value of policies exceeded the premium tax, and so no premium tax was exacted, and in the case of the other 16 companies upon which a premium tax of \$753,862.58 was computed, there was given a credit of \$724,897.44 assessed as the excise on the net value of policies under Section 20. Therefore these 16 foreign life companies are actually required to pay \$28,965.14 as a premium tax.

The total premium tax to be collected is as follows:

	Domestic	Foreign	Total
Life companies	—	\$28,965.14	\$28,965.14
Fire and Marine companies	\$73,452.40	533,063.95	606,516.35
Miscellaneous companies	203,952.93	958,074.88	1,162,027.81
Total	\$277,405.33	\$1,520,103.97	\$1,797,509.30

TAX UPON THE NET VALUE OF POLICIES OF LIFE INSURANCE COMPANIES

Foreign and domestic life insurance companies are alike subject to tax upon the net value of all policies in force upon the lives of residents of Massachusetts at the rate of one-fourth of 1 per cent. The aggregate net value of such policies issued by 48 companies, of which 13 were domestic companies, was \$1,089,492,168.47. The total excise assessed was \$2,723,730.42.

TAX UPON SAVINGS AND INSURANCE BANKS

General Laws, Chapter 63, Section 18

Under the law the General Insurance Guaranty Fund and the life insurance departments of 26 savings banks were taxed upon all funds held or in possession as a part of their insurance reserve or surplus at the rate of one-half of 1 per cent, deduction being granted for certain investments specified by Section 12 of Chapter 63. The total amount taxable was \$14,672,274, and the tax assessed, \$73,361.37.

Adjustments due to audit of the taxes of previous years resulted in the following additional assessments: 1936, \$555.93; 1937, \$2,302.22; 1938, \$2,128.53.

THE APPROVAL OF CORPORATE ORGANIZATIONS AND REPORTS

Articles of organization, amendments, certificates of condition and reports of various kinds by corporations most of which are required to be permanently on file in the office of the Secretary of the Commonwealth must first be approved by the Commissioner of Corporations and Taxation. Certificates thus presented for the approval of the Commissioner of Corporations and Taxation are submitted by domestic corporations including public service corporations, foreign business corporations as defined in Chapter 181 of the General Laws, religious, charitable, social corporations and the various other classes of corporations that may be organized under Chapter 180 of the General Laws, and voluntary associations.

MASSACHUSETTS CORPORATION ORGANIZATION

The number of corporation organizations which received the approval of the Commissioner during the year, together with the authorized capitalization thereof, follows:

Law	Number	Capital
Domestic business corporations, G. L., chap. 156	2,211	\$23,887,336 ¹
Public service corporations, G. L., chap. 158	2	30,000
Gas and electric companies, G. L., chap. 164	1	50,000
Savings banks, G. L., chap. 168	—	—
Co-operative banks, G. L., chap. 170	—	—
Credit unions, G. L., chap. 171	22	— ²
Trust companies, G. L., chap. 172	—	—
Charitable and certain other purposes, G. L., chap. 180 with capital stock	20	277,300
Charitable and certain other purposes, G. L., chap 180 without capital stock	348	—
Churches, G. L., chap. 67	9	—
Drainage districts, G. L., chap. 252	—	—
Co-operative associations, G. L., chap. 157	13	227,900
Co-operative associations, G. L., chap. 157 without capital stock	1	—
Medical milk commissions, G. L., chap. 180	—	—
Labor or trade organizations, G. L., chap. 180	11	—
Hospital service corporations, G. L., chap. 176 and chap. 180	—	—
	2,638	\$24,472,536

¹And 1,340,924 shares without par value.²Unlimited.

Dissolution

The Secretary of the Commonwealth reports that 17 corporations have been dissolved by order of the Supreme Judicial or Superior Court. In addition, the Legislature, by Chapter 179 of the Acts of 1939, dissolved 1,646 business corporations, 34 corporations organized for charitable or other purposes, and 4 public service corporations; and by chapter 399 of the Acts of 1939, 607 business corporations, 9 corporations organized for charitable or other purposes, and 2 public service corporations.

Revival

Under authority of General Laws, chapter 155, section 56, 32 corporations have been revived by the Commissioner of Corporations and Taxation.

ARTICLES OF AMENDMENT

Information relating to certificates examined and approved by the Commissioner of Corporations and Taxation follows:

Increase of Capital Stock

	Amount of Increase
215 business corporations, under G. L., chapter 156, Section 44	\$16,405,005 ¹
No trust company, under G. L., chapter 172, section 18.	—
3 gas and electric companies, under G. L., chapter 164, section 10. . . .	1,072,000
1 public service corporation, under G. L., chapter 158, section 24. . . .	37,500
No charitable or religious corporation, under G. L., chapter 180, section 8	—
Total	\$17,514,505

Reduction of Capital Stock

	Amount of Reduction
96 business corporations, under G. L., chapter 156, section 45	\$22,606,965 ²
2 gas and electric companies, under G. L., chapter 164, section 10. . . .	500,000
1 public service corporation, under G. L., chapter 158, section 24	1,550,000
3 trust companies, under G. L., chapter 172, section 18	96,095
Total	\$24,753,060
Net decrease.	\$7,238,555 ³

¹And 477,443 shares without par value.²And 558,367 shares without par value.³And a net decrease of 80,924 shares without par value.

⁴Includes change of name, par value of stock, location, nature of business, classes of capital stock subsequently to be issued, and their voting power, right to sell, lease or exchange of all property and assets including good will and corporate franchise.

Issue of Capital Stock

541 business corporations, under G. L., chapter 156, section 16.

General Amendments⁴

502 business corporations, under G. L., chapter 156, sections 41 and 42.

Miscellaneous Amendments

417 changes in annual meeting date, G. L., chapter 156, section 29.

20 corporations organized for charitable and other purposes; change of purpose, under G. L., chapter 180, section 10.

38 changes of name, under G. L., chapter 155, section 10.

[Applies to all corporations except domestic business corporations, railroad and street railway companies.]

10 changes of name under G. L., chapter 180, section 11.

No change in par value of shares, under G. L., chapter 164, section 8.

No change of purpose, under G. L., chapter 164, section 22.

1 payment of capital, under G. L., chapter 158, sections 32 and 33.

No acceptance of section 3, chapter 156, G. L.

No confirmation of proceedings, G. L., chapter 158, section 36.

No charitable, etc., corporation, amendment as to voting power.

No trust company, amendment of stock provisions.

No trust company, confirmatory certificate.

No water company, amendment of stock provisions.

Change of Officers

1,370 changes of officers, under G. L., chapter 156, section 24, and chapter 164, section 29.

CERTIFICATES OF CONDITION

19,350 business corporations, under G. L., chapter 156, section 47.

138 gas and electric and other public service corporations, under G. L., chapter 158, section 37.

SUMMARY

The foregoing shows that 25,346 amendments and certificates have been examined and approved by the Commissioner of Corporations and Taxation during the year; a decrease of 64 from 1938.

FOREIGN CORPORATIONS

General Laws, Chapter 181

The term "foreign corporation" as used in the General Laws, Chapter 181, is defined as a corporation, association or organization, except an insurance company or a corporation organized for a purpose for which domestic corporations can be organized under chapter one hundred and eighty, which has been established, organized or chartered under laws other than those of Massachusetts.

REGISTRATION

Foreign corporations under the provisions of General Laws, Chapter 181, Sections 3 and 5, as a condition precedent to doing business in Massachusetts, must file with the Commissioner of Corporations and Taxation —

1. Appointment of the Commissioner of Corporations and Taxation as its attorney upon whom all lawful processes in any action or proceeding against it may be served.

2. A copy of its charter certified by the Secretary of State (or other qualified officer) of the State or country which issued it.

3. A certificate regarding its capital stock, officers, and other information.

4. A true copy of its by-laws.

185 corporations registered and 188 corporations filed affidavits of withdrawal during the year ending November 30, 1939 or have been withdrawn from the list of active companies because of their repeated delinquency as to taxes and the filing of certificates of condition, and 6 corporations have been reinstated. The com-

panies registered have an aggregate authorized capital stock of \$426,334,470.50 and 21,873,678 shares without par value. The fees amounting to \$9,250 have been deposited with the Treasurer and Receiver-General.

AMENDMENTS

Under the provisions of said chapter, there have been filed 12 certificates of increase and 33 certificates of decrease of capital stock. 15 corporations have filed amendments changing their corporate names.

Increases in authorized capital stock reported aggregated \$29,335,000, and reductions aggregated \$28,942,590, and a net increase of 3,201,409 shares without par value. The above certificates represent a net increase of authorized capital of \$392,410 and a net increase of 3,201,409 shares without par value.

CERTIFICATES OF CONDITION

Foreign corporations are required annually to submit to the Commissioner of Corporations and Taxation for his approval a certificate of condition. After examination, if the certificate conforms to the requirements of the statute, the Commissioner indorses his approval thereon. The certificate is then filed in the office of the Secretary of the Commonwealth. 2,074 certificates of condition have been examined and approved during the year.

SERVICE OF PROCESS

Under the provisions of Sections 3 and 3A of Chapter 181 of the General Laws, as amended, 343 writs have been served upon the Commissioner of Corporations and Taxation during the year, and the fees accompanying, \$686, have been deposited with the Treasurer and Receiver-General.

SUMMARY OF FOREIGN CORPORATIONS 1929—1939

YEAR	REGISTRATIONS			WITH-DRAWALS	CERTIFICATES OF CONDITION		Changes of Name	AMENDMENTS				
	Number		Without Par Value		INCREASE OF CAPITAL STOCK			DECREASE OF CAPITAL STOCK				
	Number	With Par Value			Number	With Par Value		Without Par Value	Number	With Par Value	Without Par Value	
		Amount	Shares					Amount	Shares	Amount	Shares	
1929	371	\$279,733,000	46,126,090	264	2,084	44	33	\$68,611,360	1,286,905	19	\$50,707,600	413,000
1930	297	404,491,250	14,884,015	216	2,168	30	18	113,304,400	2,013,820	34	35,200,855	204,170
1931	235	401,513,960	8,550,702	350	2,170	98	10	12,064,000	381,900	37	25,401,800	13,657,669
1932	209	60,761,100	5,767,550	268	2,063	28	9	2,464,000	2,300	48	52,342,360	1,885,065
1933	189	211,715,806	5,413,088	292	1,984	26	11	25,898,000	2,835,973	59	436,903,584	7,750,029
1934	232	405,252,290	24,939,618	281	1,967	25	9	18,735,100	—	42	523,690,456	1,235,905
1935	233	377,884,390	6,047,930	193	2,041	20	14	7,596,888	850,000	54	51,522,767	936,810
		\$10,000										
1936	258	1,086,805,428	65,254,880	196	2,058	19	21	34,479,840	534,500	61	177,280,630	2,634,712
1937	239	306,326,489	24,392,321	271	2,053	24	10	27,298,030	615,000	84	261,498,261	4,418,325
1938	166	257,826,645	10,605,830	150	2,111	20	5	8,440,000	—	48	89,340,356	1,176,087
1939	185	426,334,470	21,873,678	188	2,074	15	12	29,335,000	3,246,250	33	28,942,590	44,841

VOLUNTARY ASSOCIATIONS

General Laws, Chapter 182

REGISTRATION

Section 2 of Chapter 182 of the General Laws provides that, as to voluntary associations under a written instrument or declaration of trust, except certain "Voting Trusts," when the beneficial interest is divided into transferable certificates of participation or shares, a copy of the written instrument or declaration of trust creating it be filed with the Commissioner of Corporations and Taxation. 38 such voluntary associations have registered during the year, and the fees, amounting to \$1,900 have been deposited with the Treasurer and Receiver-General.

A summary of the number of registrations of Voluntary Associations 1929-1939 inclusive is as follows:

In 1929, 127; 1930, 94; 1931, 57; 1932, 48; 1933, 40; 1934, 28; 1935, 34; 1936, 33; 1937, 45; 1938, 34; and 1939, 38.

PETITIONS TO REVIVE CERTAIN CORPORATIONS, ETC.

Section 7 of Chapter 3 of the General Laws, as amended, provides that whoever intends to present to the General Court a petition to establish or revive a corporation of a certain class, amend the charter, change the corporate purpose or name, shall, on or before November 1, prior to the intended presentation, deposit the same with the Commissioner of Corporations and Taxation; and if the petition relates to a corporation organized for business or profit it shall be accompanied by a fee of \$25.

Under the provisions of this section there has been received and turned over to the Treasurer and Receiver-General the sum of \$626.00, and the petitions forwarded to the General Court.

MISCELLANEOUS RECEIPTS

There has been received \$821.10 for copies of documents filed in this office and for witness fees, etc., and this amount has been deposited with the Treasurer and Receiver-General.

DIVISION OF MISCELLANEOUS TAXES

TAXATION OF NATIONAL BANKS, TRUST COMPANIES AND BANKING COMPANIES

General Laws, Chapter 63, Sections 1-7 as amended and Chapter 172A

National banks, trust companies and banking companies are annually assessed a tax, measured by their net income as defined by law. The rate is determined by the Commissioner, the maximum being 6 per cent. The 1939 tax rate was 6 per cent.

Chapter 172A of the General Laws was amended by Chapter 266, Acts of 1938 which provides for the taxation of any corporation in the business of loaning money on the Morris Plan, so called, or upon any similar plan, under certain restrictions on same basis as National Banks and Trust Companies.

In compliance with the law, the banks are given due notice each year of a hearing, and seasonably thereafter are notified of the Commissioner's determination of the tax rate.

The following tables show the amount of taxes flowing from the taxation of "banks."

AMOUNT AND APPORTIONMENT OF TAX

TABLE ELEVEN—132 National Banks. 73 Trust Companies. 19 Banking Companies.

Year and Rate	Total Bank Tax	Cities and Towns	Commonwealth
1926 6.00%	\$1,035,362.38	\$766,430.08	\$268,932.30
1927 5.34%	883,017.49	630,140.27	252,877.22
1928 5.65%	1,013,539.62	724,945.81	288,593.81
1929 5.62%	1,252,423.50	828,242.06	424,181.74
1930 6.40%	1,415,002.24	772,949.85	297,257.33
1931 6.53%	836,561.00	569,675.46	266,885.54
1932 7.59%	389,305.17	273,046.70	115,658.47
1933 6.00%	567,616.16	326,457.41	241,158.75
1934 6.00%	453,870.24	260,050.74	193,819.50
1935 6.00%	632,440.00	-	632,440.00
1936 6.00%	497,017.19	-	497,017.19
1937 6.00%	687,810.86	-	687,810.86
1938 6.00%	751,554.53	-	751,554.53
1939* 6.00%	651,935.86	-	651,935.86

* Banking Companies are included for the first time.

132 National Banks

Year	Total Tax	Cities and Towns	Commonwealth
1926	\$561,931.19	\$370,605.71	\$191,325.48
1927	515,578.81	330,589.69	184,989.12
1928	514,677.67	333,140.58	181,537.09
1929	739,281.70	445,948.10	292,333.60
1930	691,711.09	304,825.00	182,238.03
1931	384,078.20	213,642.45	170,435.75
1932	83,856.58	41,841.28	42,015.30
1933	364,630.46	172,971.06	191,659.40
1934	289,854.16	140,514.96	149,339.20
1935	425,574.96	—	425,574.96
1936	266,812.68	—	266,812.68
1937	365,033.82	—	365,033.82
1938	444,757.80	—	444,757.80
1939	384,200.20	—	384,200.20

72 Trust Companies

Year	Total Tax	Cities and Towns	Commonwealth
1926	\$473,431.19	\$395,824.37	\$77,606.82
1927	367,438.68	299,550.58	67,888.10
1928	498,861.95	391,805.23	107,056.72
1929	513,142.10	382,293.96	130,848.14
1930	723,291.15	468,124.85	115,019.30
1931	452,482.80	356,033.01	96,449.79
1932	305,448.59	231,805.42	73,643.17
1933	202,985.70	153,486.35	49,499.35
1934	164,016.08	119,535.78	44,480.30
1935	206,865.04	—	206,865.04
1936	230,204.51	—	230,204.51
1937	322,777.04	—	322,777.04
1938	306,796.73	—	306,796.73
1939	265,220.19	—	265,220.19

19 Banking Companies

Year	Total Tax	Cities and Towns	Commonwealth
1939	\$2,515.47	—	\$2,515.47

These figures are as of November 30 and subject to alteration in the event of changes in the federal net income of the banks.

NATIONAL BANK, TRUST COMPANY AND BANKING COMPANY TAX TOTALS

1926	1927	1928	*1929	1930	1931	1932
\$561,931	\$515,579	\$514,677	<i>National Banks</i> \$739,282	\$691,711	\$384,078.20	\$83,856.58
473,431	367,438	498,862	<i>Trust Companies</i> 513,142	723,291	452,482.80	305,448.59
—	—	—	<i>Banking Companies</i> —	—	—	—
\$1,035,362	\$883,017	\$1,013,539	\$1,252,424	\$1,415,002	\$836,561.00	\$389,305.17
1933	1934	1935	1936	1937	1938	1939
\$364,630.46	\$289,854.16	\$425,574.96	<i>National Banks</i> \$266,812.68	\$365,033.82	\$444,757.80	\$384,200.20
202,985.70	164,016.08	206,865.04	<i>Trust Companies</i> 230,204.51	322,777.04	306,796.73	265,220.19
—	—	—	<i>Banking Companies</i> —	—	—	2,515.47
\$567,616.16	\$453,870.24	\$632,440.00	\$497,017.19	\$687,810.86	\$751,554.53	\$651,935.86

* Chapter 214 of the Qcts of 1930 provided for the refund of certain illegal or excessive bank taxes.

In 1930 there was refunded on account of the 1929 assessments:

To National Banks	\$271,768.68
To Trust Companies	143,821.72

Total \$415,590.40

This refund of \$415,590.40 included interest at 6% from the date of the payment of the tax.

CHANGES IN FEDERAL NET INCOME

Additional taxes amounting to \$13,983.24 and abatements amounting to \$32,132.71 were certified during the fiscal year, the detail of which follows:

NATIONAL BANKS			TRUST COMPANIES		
Additional Tax assessed	.	\$337.10	Additional Tax assessed	.	\$13,646.14
Abated	.	5,242.14	Abated	.	26,890.57
Net Loss	.	\$4,905.04	Net Loss	.	\$13,244.43
1928	.	Loss \$4,171.04	1934	.	\$3,040.76
1937	.	Loss 909.99	1936	.	23,156.07
1938	.	175.99	1937	.	2,391.36
			1938	.	4,354.66
			1939	.	124.86

* Net Loss \$4,905.04

* Net Loss \$13,244.43

* Includes interest.

A summary of the changes for the previous five years is as follows:

Year	National Banks	Trust Companies	Totals
1934	\$45,066.44	Loss \$5,462.93	\$39,603.51
1935	32,232.59	11,151.75	43,384.34
1936	16,475.81	628.41	17,104.22
1937	Loss 4,099.91	44,950.06	40,850.15
1938	2,866.77	Loss 2,177.85	688.92
Totals	\$92,541.70	\$49,089.44	\$141,631.14

SAVINGS BANKS AND TRUST COMPANY SAVINGS DEPARTMENTS.

General Laws, Chapter 63, Sections 11-17

There were 193 savings banks, the Massachusetts Hospital Life Insurance Company and 61 trust companies having savings departments subject to the tax imposed by this chapter for the calendar year 1939. The tax is assessed to these banking institutions twice a year, in May and November, based on the average deposits for the preceding six months less deductions for investments of deposits as provided in section 12. The rate of taxation is one-fourth of one per cent of the net average deposits for each period.

The schedule showing the results of the tax obtained from this source is shown in the following table:

	1939	Average Deposits Subject to Tax	Deposits Exempt from Tax	Deposits Taxed	Tax
193 savings banks	May	\$2,137,909,988	\$1,927,582,404	\$220,670,814	\$551,677.23
192 savings banks	November	2,154,140,490	1,952,177,429	210,343,367	525,858.58
Massachusetts Hospital Life Insurance Co.	May	20,540,109	16,984,979	3,555,130	8,887.83
61 savings departments	November	20,143,515	16,172,129	3,971,386	9,928.47
61 savings departments	May	146,419,687	128,318,887	18,369,525	45,923.89
61 savings departments	November	150,569,390	131,745,274	19,005,422	47,513.59
Total	-	-	-	-	\$1,189,789.59

The total of this tax for each of the years 1922 to 1939 follows:

1922	\$2,052,196.09	1932	\$2,819,141.46
1923	1,998,190.25	1933	2,465,085.46
1924	2,037,391.02	1934	2,228,677.86
1925	2,071,370.53	1935	2,024,310.79
1926	2,124,481.04	1936	1,862,508.50
1927	2,398,423.58	1937	1,642,425.83
1928	2,871,473.78	1938	1,345,560.93
1929	3,151,956.61	1939	1,189,789.59
1930	3,269,487.04		
1931	3,309,303.11		

The net average deposits have increased over the past five years. The tax has not increased in proportion to the deposits. This is accounted for in part by the banks investing deposits in non-taxable sources, principally United States Government Bonds and State Bonds.

TAXATION OF SAVINGS
General Laws, Chapter 63,

TABLE TWELVE —

	October 31, 1933	October 31, 1934	October 31, 1935
Average of deposits in all Savings Banks, for six months ending	\$2,070,627,870 = 100%	\$2,077,334,696 = 100%	\$2,081,419,994 = 100%
Of the above deposits the following sums are exempt from taxation because invested as follows:			
			INVEST
(a) Real Estate used for banking purposes	\$27,140,103 = .0131	\$27,457,798 = .0132	\$27,787,425 = .0134
(b) As Mortgagee in Real Estate taxed in Massachusetts	1,224,765,113 = .5915	1,172,335,173 = .5643	1,104,297,248 = .5305
(c) Real Estate acquired by Foreclosure held five years or less	68,449,953 = .0331	94,327,868 = .0454	123,977,299 = .0596
(cc) Real Estate acquired by Foreclosure held over five years (Chapter 274, Acts of 1937)	-	-	-
(d) Bonds and Certificates of indebtedness of the U. S.	202,438,170 = .0978	267,228,619 = .1286	356,130,434 = .1711
(e) Bonds or Certificates of Indebtedness of Massachusetts	4,307,577 = .0021	6,763,301 = .0033	8,331,405 = .0040
(f) Bonds, Notes and Certificates of Indebtedness of Cities, Towns and Districts of Massachusetts	68,803,531 = .0332	62,173,543 = .0299	48,748,892 = .0234
(g) In shares of stock of Massachusetts Trust Companies	7,903,091 = .0038	7,396,163 = .0036	8,922,059 = .0043
(h) Home Owners' Loan Corporation Bonds	-	13,201,194 = .0064	18,824,052 = .0090
N. Y. & N. E. R.R. Bonds	1,597,028 = .0008	1,501,090 = .0007	1,811,271 = .0009
Boston Metropolitan District Bonds	3,835,949 = .0018	4,724,512 = .0023	6,867,297 = .0033
Mutual Savings Central Fund, Inc.	6,450,420 = .0031	8,741,394 = .0042	8,281,130 = .0040
Total deposits exempt	*\$1,615,690,935 = .7803	*\$1,665,890,655 = .8019	*\$1,713,978,512 = .8235
Total deposits taxed	455,189,914 = .2198	411,519,158 = .1981	369,139,153 = .1773
	100.01%	100%	100.08%
Rate of tax	.005	.005	.005
Rate realized after exempting of deposits	.7803 .001098	.8019 .00099	.8235 .000886
	May \$5,233,966.91 Nov. 5,176,569.68	May \$5,142,774.29 Nov. 5,193,336.74	May \$5,200,392.51 Nov. 5,203,549.98
Total assessment on deposits without exemptions	Total \$10,410,536.59	Total \$10,336,111.03	Total \$10,403,942.49
	May \$1,218,337.72 Nov. 1,137,974.08	May \$1,087,746.98 Nov. 1,028,797.84	May \$965,504.47 Nov. 922,847.15
Total tax assessed	Total \$2,356,311.80	Total \$2,116,544.82	Total \$1,888,351.62
<i>Deposits</i>		<i>1933 and 1939 Tax Compared</i>	
Average deposits Oct. 31, 1933	\$2,070,627,870	1933 tax	\$2,356,311.80
Average deposits Oct. 31, 1939	2,174,284,005	1939 tax	1,096,352.11
Gain in deposits	103,656,135	Loss in tax	1,259,959.69
Increase	5.01%	Decrease	53.47%
Net decrease in Deposits Subject to Taxation 1933 to 1939	\$240,875,161		

NOTE: Each \$1,000 of deposits pays \$.504 tax per year. The rate of \$.504 which is as of October 1, 1939, is comparable with \$1.137 as of October 31, 1933.

BANK DEPOSITS

Sections 11 to 17, inc.

October 31, 1936		October 31, 1937		October 31, 1938		October 31, 1939			
\$2,145,614,592 = 100%		\$2,185,070,594 = 100%		\$2,162,589,316 = 100%		\$2,174,284,005 = 100%			
MENTS									
\$28,061,223 = .0131		\$28,844,090 = .0132		\$29,200,039 = .0135		\$ 29,698,659 = .0136			
1,070,005,418 = .4987		1,042,322,972 = .4770		1,023,957,860 = .4735		994,241,324 = .4572			
150,678,287 = .0702		145,648,351 = .0667		131,061,286 = .0606		118,475,189 = .0544			
-		13,531,687 = .0062		39,113,757 = .0181		52,885,363 = .0243			
463,889,501 = .2162		555,286,794 = .2541		609,023,175 = .2816		664,481,737 = .3056			
8,174,797 = .0038		9,067,883 = .0041		7,766,668 = .0036		8,630,252 = .0039			
47,499,575 = .0222		58,813,843 = .0269		55,948,213 = .0258		65,157,844 = .0299			
9,275,211 = .0043		10,405,733 = .0048		11,133,233 = .0051		12,792,961 = .0058			
17,217,283 = .0080		14,658,305 = .0067		11,038,156 = .0051		6,153,949 = .0028			
1,534,831 = .0007		1,550,067 = .0007		1,554,681 = .0008		1,547,023 = .0007			
7,264,644 = .0034		9,566,104 = .0044		7,175,208 = .0033		5,704,611 = .0026			
8,281,130 = .0039		8,285,130 = .0038		8,281,181 = .0038		8,580,646 = .0039			
*\$1,811,881,900 = .8445		*\$1,897,980,959 = .8686		*\$1,935,253,457 = .8948		*\$1,968,349,558 = .9047			
366,787,784 = .1709		293,832,691 = .1345		237,525,363 = .1098		214,314,753 = .0985			
101.54%		100.31%		100.46%		100.32%			
.005		.005		.005		.005			
.8445		.8686		.8948		.9047			
.000784		.000672		.000548		.000492			
May	\$5,296,408.07	May	\$5,401,117.74	May	\$5,420,880.89	May	\$5,396,125.24		
Nov.	5,364,036.48	Nov.	5,462,676.48	Nov.	5,406,473.29	Nov.	5,435,710.01		
Total	\$10,660,444.55	Total	\$10,863,794.22	Total	\$10,827,354.18	Total	\$10,831,835.25		
May	\$889,357.82	May	\$787,486.68	May	\$653,270.84	May	\$560,565.06		
Nov.	841,968.78	Nov.	734,581.06	Nov.	593,812.96	Nov.	535,787.05		
Total	\$1,731,326.60	Total	\$1,522,067.74	Total	\$1,247,083.80	Total	\$1,096,352.11		
Investment of Exempted Deposits				Deposits Exempt from Tax					
		October 31, 1933	Per Cent			October 31, 1939	Per Cent	Increase	Decrease
(a)	Banking House	\$27,140,103	.0131			\$29,698,659	.0136	\$2,558,556	-
(b)	Mortgages	1,224,765,113	.5915			994,241,324	.4572	-	\$230,523,789
(c)	Real Estate by Foreclosure held five years or less	68,449,953	.0331			118,475,189	.0544	50,025,236	-
(cc)	Real Estate by Foreclosure held over five years	-	-			52,885,363	.0243	52,885,363	-
(d) ¹	United States bonds	202,438,170	.0978			664,481,737	.3056	462,043,567	-
(e)	Mass. State Bonds	4,307,577	.0021			8,630,252	.0039	4,322,675	-
(f)	Mass. City and Town Bonds	68,803,531	.0332			65,157,844	.0299	-	3,645,687
(g)	Trust Company Stock	7,903,091	.0038			12,792,961	.0058	4,889,870	-
(h)	Home Owners' Loan Corp. Bonds	-	-			6,153,949	.0028	6,153,949	-
	N. Y. & N. E. R.R. Bonds	1,597,028	.0008			1,547,023	.0007	-	50,005
	Boston Metropolitan District Bonds	3,835,949	.0018			5,704,611	.0026	1,868,662	-
	Mutual Savings Central Fund, Inc.	6,450,420	.0031			8,580,646	.0039	2,130,226	-
		\$1,615,690,935	.7803			\$1,968,349,558	.9047	\$586,878,104	\$234,219,481
Net increase in Deposits Exempted from Taxation								\$352,658,623	

* Total of investments deductible plus the average deposits taxed is in excess of the average deposits, because some banks report investments of deposits exempt from taxation in excess of their average deposits subject to taxation.

¹ In May, 1919, this investment of deposits was \$99,915,152.

TAXATION OF SAVINGS DEPARTMENT

TABLE THIRTEEN —

General Laws, Chapter 63,

	October 31, 1933	October 31, 1934	October 31, 1935
Average of deposits in all Trust Company Savings Departments for six months ending Of the above deposits the following are <i>exempt from taxation</i> because invested as follows:	\$117,637,297 = 100%	\$123,254,606 = 100%	\$136,703,636 = 100%
			INVEST
(a) Real Estate used for banking purposes	\$55,844 = .0005	\$100,000 = .0008	\$100,000 = .0007
(b) Mortgages of Real Estate	79,942,619 = .6796	73,234,256 = .5942	67,301,762 = .4923
(c) Real Estate acquired by Foreclosure held five years or less	2,519,181 = .0214	3,454,155 = .0280	5,326,847 = .0390
(cc) Real Estate acquired by Foreclosure held over five years (Chapter 274, Acts of 1937)	—	—	—
(d) U.S. Bonds or Certificates	10,469,666 = .0890	16,374,203 = .1329	29,031,573 = .2124
(e) Mass. Bonds or Certificates	337,994 = .0029	428,681 = .0035	588,422 = .0043
(f) Town Bonds, Notes and Certificates	3,853,183 = .0328	4,432,728 = .0360	5,119,750 = .0375
(g) Trust Company shares	332,745 = .0028	187,760 = .0015	138,567 = .0010
(h) Home Owners' Loan Corporation Bonds	—	1,519,493 = .0123	1,946,504 = .0142
N. Y. & N. E. R.R. Bonds	9,250 = .0001	14,789 = .0001	44,250 = .0003
Boston Metropolitan District Bonds	163,818 = .0013	234,566 = .0019	349,012 = .0026
Total deposits exempt	*\$97,684,300 = .8304	*\$99,980,631 = .8112	\$109,946,687 = .8043
Total deposits taxed	20,539,417 = .1746	23,406,440 = .1899	26,756,949 = .1957
Rate of tax . . . . .	.005	.005	.005
Rate realized after exempting of deposits . . . . .	.8304 .000872	.8112 .000948	.8043 .000978
<hr/>			
Total assessment on deposits without exemptions	May \$304,871.73	May \$298,872.08	May \$330,784.70
	Nov. 294,093.24	Nov. 308,811.51	Nov. 341,759.09
	Total \$598,964.97	Total \$607,683.59	Total \$672,543.79
Total tax assessed.	May \$57,425.34	May \$53,617.02	May \$69,067.01
	Nov. 51,348.32	Nov. 58,516.02	Nov. 66,892.16
	Total \$108,773.66	Total \$112,133.04	Total \$135,959.17
<hr/>			
<i>Deposits</i>		<i>1933 and 1939 Tax Compared</i>	
Average deposits Oct. 31, 1933	\$117,637,297	1933 tax	\$108,773.66
Average deposits Oct. 31, 1939	150,569,390	1939 tax	93,437.48
Gain in deposits	32,932,093	Loss in tax	15,336.18
Increase	27.99%	Decrease	14.10%
Net decrease in Deposits Subject to Taxation, 1933 to 1939		\$1,533,995	

NOTE: Each \$1,000 of deposits pays \$.621 tax per year. The above rate of \$.621 which is as of October 31, 1939, is comparable with \$.908 as of October 31, 1933.

OF TRUST COMPANY DEPOSITS Sections 11 to 16, inc.

October 31, 1936	October 31, 1937	October 31, 1938	October 31, 1939
\$140,446,889 = 100%	\$146,165,121 = 100%	\$144,402,122 = 100%	\$150,569,390 = 100%
MENTS			
\$38,960 = .0003 64,344,295 = .4581	— \$64,847,872 = .4437	— \$63,929,346 = .4427	— \$63,840,689 = .4239
6,312,322 = .0449	5,576,523 = .0382	5,087,199 = .0352	3,797,829 = .0252
— 36,520,181 = .2600 371,298 = .0026	398,678 = .0027 44,214,489 = .3025 365,405 = .0025	1,143,903 = .0079 47,698,919 = .3303 406,525 = .0028	1,747,062 = .0116 54,194,671 = .3599 364,827 = .0024
5,245,649 = .0374 206,405 = .0015	6,180,982 = .0423 151,881 = .0010	6,935,116 = .0480 155,470 = .0010	7,200,388 = .0478 131,029 = .0008
1,624,759 = .0116 73,268 = .0005	892,760 = .0061 76,116 = .0005	734,011 = .0051 82,405 = .0005	225,800 = .0014 82,619 = .0005
372,407 = .0027	355,910 = .0024	205,280 = .0014	160,360 = .0010
*\$115,109,544 = .8196 25,337,345 = .1804	*\$123,060,616 = .8419 23,248,696 = .1591	*\$126,378,174 = .8752 18,480,164 = .1279	*\$131,745,274 = .8745 19,005,422 = .1262
.005 .8196 .000902	.005 .8419 .000823	.005 .8752 .000638	100.07% .005 .8745 .000620
May \$342,267.63 Nov. 351,117.22	May \$355,518.97 Nov. 365,412.80	May \$358,943.58 Nov. 361,005.30	May \$366,049.22 Nov. 376,423.47
Total \$693,384.85	Total \$720,931.77	Total \$719,948.88	Total \$742,472.69
May \$67,838.74 Nov. 63,343.16	May \$62,236.59 Nov. 58,121.50	May \$52,276.78 Nov. 46,200.35	May \$45,923.89 Nov. 47,513.59
Total \$131,181.90	Total \$120,358.09	Total \$98,477.13	Total \$93,437.48

Investment of Exempted Deposits

	October 31, 1933	Per Cent
(a) Banking House . . .	\$55,844	.0005
(b) Mortgages . . .	79,942,619	.6796
(c) Real Estate by Fore- closure held five years or less . . .	2,519,181	.0214
(cc) Real Estate by Fore- closure held over five years . . .	—	—
(d) United States Bonds . .	10,469,666	.0890
(e) Mass. State Bonds . . .	337,994	.0029
(f) Mass. City and Town Bonds . . .	3,853,183	.0328
(g) Trust Company Stock . .	332,745	.0028
(h) Home Owners' Loan Corp. Bonds . . .	—	—
N. Y. & N. E. R.R. Bonds . . .	9,250	.0001
Boston Metropolitan District Bonds . . .	163,818	.0013
	\$97,684,300	.8304

Deposits Exempt from Tax

October 31, 1939	Per Cent	Increase	Decrease
—	—	—	\$55,844
\$63,840,689	.4239	—	16,101,930
3,797,829	.0252	\$1,278,648	—
1,747,062	.0116	1,747,062	—
54,194,671	.3599	43,725,005	—
364,827	.0024	26,833	—
7,200,388	.0478	3,347,205	—
131,029	.0008	—	201,716
225,800	.0014	225,800	—
82,619	.0005	73,369	—
160,360	.0010	—	3,458
\$131,745,274	.8745	\$50,423,922	\$16,362,948

Net increase in Deposits Exempted from Taxation \$34,060,974

* Total of investments deductible plus the average deposits taxed is in excess of the average deposits because some banks report investments of deposits exempt from taxation in excess of their average deposits subject to taxation.

TAXATION OF PUBLIC SERVICE CORPORATIONS

General Laws, Chapter 63, Sections 53-66

This includes gas and electric light companies, water companies, power companies, railroads, street railways, telephone and telegraph companies and a few miscellaneous corporations which are here included for the reason that they are not subject to Chapter 156 of the General Laws (The Business Corporation Law). The whole number of public service corporations making tax returns, as of January 1, was 199. Of these a tax was assessed upon 147. The total amount of taxes so assessed was \$4,689,141.46 divided as follows:

Gas, electric light and water companies	\$2,296,486.34
Power companies	1,048,807.45
Railroads	176,139.24
Street Railways	17,891.31
Telephone and Telegraph companies	1,120,417.00
Miscellaneous	29,400.12

\$4,689,141.46

After retaining for the Commonwealth the tax on shares of gas, electric light and water companies owned by non-residents of Massachusetts and a proportion owned by voluntary associations, the balance is distributed to the cities and towns where the business of the corporation is carried on. The basis of proportion is the value of tangible property in each. Owing to a delay in the assessment of the public service taxes, as the Commissioner exercised his authority under Chapter 63, Section 68A, there was no distribution of 1939 tax to cities and towns in the fiscal year ended November 30, 1939. 1938 gas and electric light corporation tax was distributed to cities and towns in the sum of \$72,021.74 and there was retained by the Commonwealth \$9,485.83. The entire amount of taxes of public service corporations other than gas, electric light and water corporations is retained by the Commonwealth. These figures include the 15 per cent additional tax assessed under Chapter 454 of the Acts of 1939 which was paid to the Welfare Reimbursement Fund of the Commonwealth.

The total value of the capital stock of the public service corporations as ascertained by me for the purposes of taxation was \$583,346,832.

The value of the corporate excess taxed was \$113,579,820.

Detail of the valuation of capital stock and corporate excess follows:

Valuation of Capital Stock

	1938	1939	Increase	Decrease
Gas, Electric Light and Water	\$381,371,977	\$338,270,479	—	\$43,101,498
Power	48,783,824	67,258,257	\$18,474,433	—
Railroads	50,112,265	46,395,707	—	3,716,558
Street Railways	22,869,267	22,229,825	—	639,442
Telephone and Telegraph	104,237,045	107,962,047	3,725,002	—
Miscellaneous	1,234,125	1,230,517	—	3,608
Totals	\$608,608,503	\$583,346,832	\$22,199,435	\$47,461,106

Value of the Corporate Excess Upon Which the Tax is Assessed

	1938	1939	Increase	Decrease
Gas, Electric Light and Water	\$41,475,561	\$55,625,225	\$14,149,664	—
Power	6,898,051	25,404,082	18,506,031	—
Railroads	6,572,438	4,266,425	—	\$2,306,013
Street Railways	242,610	433,362	190,752	—
Telephone and Telegraph	22,487,735	27,138,599	4,650,864	—
Miscellaneous	718,475	712,127	—	6,348
Totals	\$78,394,870	\$113,579,820	\$37,497,311	\$2,312,361

Rate of Taxation of Corporate Franchises

General Laws, Chapter 63, Section 58

Year	Rate Per \$1,000	Year	Rate Per \$1,000	Year	Rate Per \$1,000
1900 . . .	\$16.14	1913 . . .	\$17.92	1926 . . .	\$27.77
1901 . . .	16.18	1914 . . .	18.09	1927 . . .	28.86
1902 . . .	16.18	1915 . . .	18.55	1928 . . .	29.46
1903 . . .	16.76	1916 . . .	19.14	1929 . . .	29.65
1904 . . .	16.60	1917 . . .	19.47	1930 . . .	29.12
1905 . . .	17.25	1918 . . .	19.07	1931 . . .	29.25
1906 . . .	16.87	1919 . . .	19.41	1932 . . .	29.92
1907 . . .	17.03	1920 . . .	21.34	1933 . . .	31.55
1908 . . .	17.20	1921 . . .	23.34	1934 . . .	32.14
1909 . . .	17.35	1922 . . .	25.20	1935 . . .	33.06
1910 . . .	17.60	1923 . . .	26.60	1936 . . .	33.38
1911 . . .	17.93	1924 . . .	27.07	1937 . . .	34.62
1912 . . .	17.97	1925 . . .	27.42	1938 . . .	35.15
				1939 . . .	35.90
				1940 . . .	36.40

CARE AND CUSTODY OF DEPOSITS

General Laws, Chapter 58, Section 28

The law provides that the Commissioner shall assess a tax of one-twentieth of one per cent upon certain corporations and organizations on account of trust funds deposited with the Treasurer and Receiver-General.

The amount of these funds as reported to me by the Treasurer and Receiver-General for the year ending June 30, 1939 was \$8,785,597. The tax assessed was \$4,390.80.

EXPENSE OF INQUESTS

General Laws, Chapter 38, Section 11

The expenses for services in the holding of inquests are charged to the various public service corporations affected. The Comptroller notified me of the names of the companies and the amounts to be assessed to each. The amount assessed in 1939 was \$256.68. This amount is assessed and collected in the same manner as taxes upon corporations.

INCOME TAX DIVISION

Chapter 307 of the Acts of 1933 as extended by Chapter 454 of the Acts of 1939 suspends in part the operation of Chapter 62 of the General Laws. However, this report is comparable with previous reports, as for several years the income tax has been assessed and collected under these temporary laws.

The tax returns filed in 1939 reporting income received during the calendar year 1938 reflect a continuance of increased revenue due to the effects of Chapter 307 of the Acts of 1933 as most recently extended, taxing dividends formerly exempt. The revenue produced has shown a slight decrease from the previous report.

The 1939 revenue as compared to 1938 has decreased approximately \$4,000,000.00 mostly reflected in the income taxable at the 6% rate, because of decreased distribution by corporations in the form of dividends.

The collection of the total tax assessed shows a slight decrease over 1938. The total tax assessed in 1939 was \$19,927,999.08. There has been collected and daily deposited with the Treasurer and Receiver-General 98.82 per cent of the amount assessed, leaving 1.18 per cent remaining uncollected as compared to 1.10 per cent uncollected on the comparable date of November 30, 1938.

There was collected in 1939 in addition to the tax for the current year an amount of \$736,496.08 on account of assessments made for prior years, making the total income tax collected during 1939, \$20,381,435.73.

The number of returns filed increased approximately 1,100 cases, there being 435,718 as compared to 434,525 filed in 1938. The increase cannot be attributed to any particular cause. While the revenue under the Income Tax Law is substantial and as distributed to the municipalities an important factor in fixing local tax rates, conservative estimates must continue to avoid the danger of overestimation, which in fixing local tax rates at too low a figure might lead to local revenue deficits.

The returns filed with the Commissioner through the Income Tax Division are as follows:

	<i>Taxable</i>	<i>Non-Taxable</i>	<i>Total</i>
Individuals Form 1	236,881	157,921	394,802
Fiduciaries Form 2 (Including 2A)	20,982	8,797	29,779
Fiduciaries Form 2B	2,122	1,040	3,162
Partnerships Form 3	5,019	2,138	7,157
Partnerships Form 3C	175	30	205
Partnerships Form 3F	210	201	411
Clubs and Associations Form 3M.	192	10	202
	<hr/> 265,581	<hr/> 170,137	<hr/> 435,718

Explanation of Form Numbers

Form 1	Used by individual inhabitants.
Form 2	Used by executors, administrators, trustees, guardians, conservators and other fiduciaries.
Form 2A	Used by executors, administrators, guardians or conservators carrying on a business in their fiduciary capacity.
Form 2B	Used by executors, administrators and guardians to report income received prior to the death of decedents, or by the ward prior to appointment of guardian or conservator.
Form 3	Used by ordinary partnerships doing business in Massachusetts.
Form 3C	Used by banking and brokerage partnerships and some individuals engaged in such business, provided the business does not include dealings in or with real estate or tangible personal property.
Form 3F	Used by such partnerships, associations or trusts having transferable shares which file the agreement provided by law to pay the tax direct, thereby relieving their shareholders from reporting dividends received on such shares.
Form 3M	Used by clubs, social or other organizations not carrying on business but holding taxable investments.

ASSESSMENT OF TAXES

There were 435,718 returns filed in 1939 reporting income received during the calendar year 1938 as compared to 434,525 filed in 1938 reporting income received during the calendar year 1937, an increase of 1,193 returns. In addition to these regular assessments there were 37,143 additional assessments made covering all years within the statute of limitation, bringing the total of all assessments to a total of 472,861. The assessing, billing and warranting of the income taxes required the services of 75 regular employees.

The Correspondence Section of the Division handled 20,926 cases correcting apparent errors and omissions. There are employed in this section one assessor, six deputy assessors and ten clerks and stenographers. The result of the work here involved disclosed 6,515 cases wherein errors or omissions were made and a tax of \$78,947.76 was assessed in addition to the tax disclosed on the return as originally filed by the taxpayer. To accomplish this result 30,687 letters were sent to taxpayers, 13,173 taxpayers or their representatives were personally interviewed and 15,491 telephone calls were handled.

Fiduciary returns are more complicated than others and require a specially trained group in the interpretation of wills, deeds, trusts and other probate instruments. In this group there was one assessor and eight clerks and stenographers. There were 33,549 assessments made by this group on Form 2, 2B and 2A, during the year including 94 cases where through correspondence and personal interviews, errors and omissions were found. These 94 cases produced \$10,078.50 revenue in excess of the tax shown on the returns as originally filed, due largely to misinter-

pretation of fiduciary instruments by the person filing the return.

The partnership section composed of one assessor and three clerks and stenographers assess all returns filed on Forms 3, 3C and 3M. The work in this section involves not only the assessment of returns as filed but in many cases a check to the individual returns to determine that exemptions and deductions claimed by the partnership are proper and that there is no duplication. Assessments made by this section total 7,975, which includes 76 cases showing additional taxes amounting to \$1,471.08 gained through correspondence and personal interviews.

The Corporation Section, so-called of the Division is made up of one assessor, one deputy assessor and one clerk-stenographer. The work in this section is devoted largely to questions of corporation dividends, cash, script and stock, and to determine the results of reorganizations, mergers, consolidations and various forms of liquidations. Completed field audits are reviewed and recorded in this section in addition to regular duties. A substantial financial library with all latest information is kept in this section. The returns filed on Form 3F by partnerships, associations and trusts having transferable shares, which have filed the necessary agreement with the Commissioner, some 411 in number, are filed, indexed and assessed by this group.

Desk audits in connection with the assessment work show a gain of \$90,497.34 in revenue, which except for this review might otherwise be lost.

DELINQUENTS

The Income Tax Law (Chapter 269, Acts of 1916) now Chapter 62 of the General Laws, fully effective January 1, 1917, has been administered with the constant thought of requiring returns from every person who comes within its scope. Therefore, there is a continuous drive to use all material available for that purpose. Many thousands of returns have been obtained by requiring taxpayers who have filed for some year to account for omitted years, also by checking information returns required by law to be filed with the Commissioner, records in local assessor's offices, registrar of voters, registrar of motor vehicles, registry of deeds and probate, directories, blue books, telephone books, newspapers, "banker and tradesman," chattel mortgage records, records of license bureaus, federal returns filed from Massachusetts, lists of winners of various lotteries and pools and each and every other available source. Nothing is overlooked and no source neglected. Few cases are found which could be classed as deliberate cases of evasion, but delinquency is usually due to ignorance of the law and its requirements, failure to note changes brought about by legislative action and court decisions, coupled with the ready acceptance of the opinion of someone on the street regarding tax liability. The results obtained year after year indicate the value of this activity and demonstrate the need of continued investigation in known fields and watchfulness for new information sources. During the fiscal year ending November 30, 1939 there were 30,458 returns obtained through this activity, covering income received in the calendar years 1936, 1937 and 1938 and a tax of \$187,778.29 was assessed thereon.

The correspondence, fiduciary, partnership, domicile and auditing sections of the main office, together with the assessors and deputy assessors in the ten district offices continue this investigation work throughout the year.

In the latter part of each year a review is made of each return on file and a careful check made to see that all returns required to be filed under the law are properly filed.

Where a return for a particular year is found to be delinquent, a reference is made to the Correspondence Section, whose duty it is to obtain such missing return or be satisfied that the return is not in fact necessary. During the year 8,030 cases were so referred, necessitating the writing of 12,809 letters, both dictated and form letters, the interviewing of 6,025 taxpayers or their representatives and the handling of 7,024 telephone calls. As a result 8,996 returns were obtained with \$51,133.36 of additional revenue.

The Domicil Section handles all cases where domicil adverse to Massachusetts is claimed and the work is carried on by one assessor, one deputy assessor and four clerks and stenographers. During the fiscal year ending November 30, 1939 there were 7,541 cases so assigned and in 3,468 cases it was clearly demonstrated that domicil was actually in Massachusetts, 586 cases where domicil was outside Massachusetts and in 3,487 cases there was enough doubt to hold in abeyance final decision

pending the submission of additional facts or the result of field investigation. Many of the unsettled cases are very small insofar as the individual tax is concerned. In the 3,468 cases where domicile was held to be in Massachusetts the taxes in question totalled \$509,845.49. Approximately 800 cases had not been reached for decision at the close of the fiscal year.

The work of the Fiduciary section is carried on by one assessor and eight clerks and stenographers and includes the filing, indexing, cross indexing and assessing of all returns filed by executors, administrators, trustees, guardians, conservators, trustees and receivers in bankruptcy and other fiduciaries. The work involves the interpretation of wills, deeds, trusts and indentures, many of which are complicated and contain involved conditions. During the assessment of the fiduciary returns and a review of the probate records many errors and omissions were found and it was also found that 876 fiduciaries had omitted to file any returns. These omitted returns brought in \$19,780.14 in revenue. Among the 876 delinquent returns were 623 which were found by reviewing the docketed cases in the various probate courts.

Ten district offices in various parts of Massachusetts, as well as the main office, carry on delinquent and audit work all through the year, in addition to the routine work of assisting taxpayers in the filing and computation of their tax returns, the collection and accounting for of tax money and various other detail work. The district offices in their field discovered 18,525 delinquent taxpayers, with a resulting revenue of \$49,509.46.

The Auditing section, while a part of the main office force, assigned to the audit of the larger and more complicated tax returns, has in conjunction with such audit work discovered 2,061 delinquent taxpayers and obtained returns resulting in \$67,355.33 of additional revenue.

AUDITS AND INVESTIGATIONS

Field audit work is carried on by the auditing force in the main office and by the assessor and deputy assessors in the ten district offices, in most cases by personal interviews with the taxpayer or his representative, at the place of business or at the taxpayer's home, where the necessary records and data are available. The taxpayer in every case is required to produce original records and data. During the fiscal year ending November 30, 1939 there was open for audit and investigation the returns filed in 1937, 1938 and 1939 reporting income received during the calendar years 1936, 1937 and 1938 respectively. Particular attention was given to the 1937 return because by limitation the right to review expired September 1, 1939. The audit investigations brought out the fact that in 4,069 cases errors and omissions were made in filing the original returns and additional revenue of \$169,617.79 was thus obtained.

In the ten District offices there were 35 assessors and deputy assessors employed who in the course of their audit investigation found 3,271 cases disclosing errors and omissions which brought in \$73,957.73 in additional revenue.

The Main office auditing force was composed of 29 men under an assessor as chief auditor, with one deputy assessor assigned as assistant in charge of one group. During the year this group completed the audit of 4,165 tax returns filed by 2,406 individuals, partnerships, associations and fiduciaries and obtained \$95,660.73 in additional revenue.

The total audit investigations during the fiscal year by the men engaged in field work covered the tax returns of 5,677 taxpayers, showing an average gain per individual case of \$29.88 as compared to an average of \$31.39 per case in the prior year. In these investigations 9,894 returns were checked and it was found that in 41.13 per cent of the total cases, errors and omissions were made by the taxpayers. This percentage is comparable with 61.50 per cent in the prior fiscal year. While this percentage may appear high it should be borne in mind that these cases are the returns where under a complicated law and large and varied business and financial transactions, opportunity for error is more apt to be present.

The total additional revenue from field audits was \$169,617.79, a decrease of \$23,903.49 over similar work in the prior year.

The results of the past nine years of field audit work are shown in the graph following. The fact that gains continue year after year from this class of endeavor emphasized its value and indicates the loss which might result if neglected.

AVERAGE GAIN PER INDIVIDUAL		1931	.	.	.	.	\$115.84
		1932	.	.	.	.	64.33
		1933	.	.	.	.	41.91
		1934	.	.	.	.	30.05
		1935	.	.	.	.	34.06
		1936	.	.	.	.	22.71
		1937	.	.	.	.	33.48
		1938	.	.	.	.	31.39
		1939	.	.	.	.	29.88
AVERAGE GAIN PER AUDITS		1931	.	.	.	.	\$69.19
		1932	.	.	.	.	81.32
		1933	.	.	.	.	69.41
		1934	.	.	.	.	20.03
		1935	.	.	.	.	19.07
		1936	.	.	.	.	15.28
		1937	.	.	.	.	43.10
		1938	.	.	.	.	18.15
		1939	.	.	.	.	41.69
PERCENT INCORRECT PER RETURN		1931	.	.	.	.	63.46%
		1932	.	.	.	.	54.88
		1933	.	.	.	.	51.99
		1934	.	.	.	.	68.31
		1935	.	.	.	.	68.65
		1936	.	.	.	.	64.80
		1937	.	.	.	.	44.81
		1938	.	.	.	.	61.50
		1939	.	.	.	.	41.13

TOTAL GAINS IN TAXES FROM ADMINISTRATIVE ACTIVITIES

Gains resulting from desk audits during the assessment period, new returns obtained through delinquent work and audit investigations in the field totalled during the fiscal year ending November 30, 1939, an aggregate amount of \$447,893.42 which would have been lost but for these activities.

Under the provisions of Chapter 350 of the Acts of 1933, requiring payment of one half the tax at the time the return is due to be filed, there was collected and deposited up to March 15, 1939, a total of \$13,939,219.03. The greater portion of this amount was distributed to the municipalities in April, 1939, and this obviated the need of borrowing this amount with the consequent savings to the cities and towns in interest costs.

INFORMATION REPORTS

The information reports required to be filed under the provisions of Sections 33 and 34 of Chapter 62 and Chapter 307 of the Acts of 1933 as amended, by individuals, partnerships, associations, corporations, banking associations, the Comptroller of the Commonwealth and the treasurers of municipalities, forms the basis of much of the audit and delinquent work. The information reports are filed on cards prescribed by the Commissioner, of a uniform size and of different colors for the different kinds of information required to be reported; that is, salary cards to show compensation in excess of \$2,000 paid to inhabitants of Massachusetts, dividend cards showing the name and address of shareholders residing in Massachusetts, together with the number of shares owned, the preference and dividend rate, interest cards to show the name and address of residents of Massachusetts to whom interest has been paid upon bonds, notes, certificates of deposit and other evidences of indebtedness, and annuity cards to show the name and address of residents of Massachusetts to whom annuities have been paid. These reports are subsequently arranged in alphabetical order and the information shown on the cards checked to the individual returns. If the information contained on the cards is not fully accounted for in the tax blank as filed, action is taken to correct the errors and omissions.

Sample cards are each year sent to all who filed reports in the prior year and to every corporation doing business in Massachusetts whether or not it filed reports

in the prior years. There were 1,305,171 such cards filed by 22,336 persons or organizations coming within the requirements of the law.

To carry on this part of the work 73,775 pieces of mail were received, assistance given to 1,120 individuals and 3,502 letters sent in answer to inquiries.

COLLECTION OF TAXES

Comparison may be had in the table following of the net amount of income taxes warranted for collection since the law became effective, the net amount actually collected, the balance remaining uncollected at the end of the fiscal year and the percentage of tax collected.

	Total Net Tax for Collection	Net Amount Collected	Uncollected Nov. 30, 1939	Percentage Collected
Levy of 1917	\$12,540,561.03	\$12,540,561.03	—	100%
Levy of 1918	14,956,925.47	14,956,925.47	—	100%
Levy of 1919	15,771,997.67	15,771,997.67	—	100%
Levy of 1920	17,604,718.21	17,604,718.21	—	100%
Levy of 1921	15,089,366.12	15,089,366.12	—	100%
Levy of 1922	13,290,106.87	13,290,106.87	—	100%
Levy of 1923	14,621,623.88	14,621,623.88	—	100%
Levy of 1924	17,103,049.10	17,103,049.10	—	100%
Levy of 1925	16,953,282.48	16,953,282.48	—	100%
Levy of 1926	22,088,317.23	22,088,317.23	—	100%
Levy of 1927	21,511,868.20	21,113,795.94	\$398,072.26	98 1/10%
Levy of 1928	24,298,776.74	24,295,431.74	3,345.00	99 99/100%
Levy of 1929	28,417,598.88	28,417,448.35	150.53	99 99/100%
Levy of 1930	31,765,298.69	31,734,039.09	31,259.60	99 91/100%
Levy of 1931	22,973,687.28	22,964,296.17	9,391.11	99 99/100%
Levy of 1932	18,768,053.05	18,766,317.97	1,735.08	99 99/100%
Levy of 1933	13,096,835.37	13,075,990.19	20,845.18	99 84/100%
Levy of 1934	14,488,805.55	14,452,647.74	36,157.91	99 76/100%
Levy of 1935	16,879,173.30	16,839,875.75	39,297.55	99 76/100%
Levy of 1936	18,312,199.42	18,235,607.75	76,591.67	99 98/100%
Levy of 1937	24,781,165.78	24,658,514.82	122,650.96	99 96/100%
Levy of 1938	23,750,870.87	23,680,333.67	70,537.20	99 70/100%
Levy of 1939	19,898,661.20	19,663,320.54	235,340.66	98 82/100%

The differences between certain of the figures in this table and the figures for corresponding years in prior reports are due to additional assessments, subsequent abatements and collections, the object being to bring the table in each report to an accurate statement as finally disclosed.

In addition to the collection of income taxes, the Commissioner designates the "Collector" to collect in his name all taxes assessed by the Commonwealth under the State Laws. These include domestic and foreign business corporation taxes, legacy and succession taxes, gasoline taxes, savings and national bank taxes, trust company taxes, insurance company taxes, public utility taxes, beverage taxes, stock transfer taxes, miscellaneous and special taxes. This requires the services of the tellers in the income tax division and at the peak loads additional clerical assistance in addition to two regular clerks employed by the corporation division and assigned to the Collector. The amount of collections handled by the Collector's office, in addition to the income tax collections, totalled \$58,638,533.01.

The total revenue collected by this section during the fiscal year ending November 30, 1939, was as follows:

1939 Income Taxes	\$15,586,729.97
15% Chapter 454 — Acts of 1939	2,558,209.68
Income Taxes of Prior Years	680,271.12
10% Chapter 480 — Acts of 1935	77.93
10% Chapter 397 — Acts of 1936	895.50
10% Chapter 422 — Acts of 1937	14,715.90
10% Chapter 580 — Acts of 1938	40,535.63
Section 4 — Chapter 357 — Acts of 1933	1,500,000.00
Corporations, Inheritance, Gasoline and other collections	58,638,533.01
Total Collections	\$79,019,968.74

ABATEMENT OF TAXES

With the exception of cases before the Appellate Tax Board or the Courts there were 2,957 applications for abatement received and disposed of during the fiscal year, a decrease of 336 claims. The total abatements granted covered 2,369 claims and a total tax abated of \$99,403.22 as compared to \$112,044.79 in the prior fiscal year in 2,370 cases.

During the fiscal year 2,957 applications for abatement were filed of which number 588 were disallowed in total, saving \$62,344.94 in tax. There were 2,369 applications allowed in whole or in part totalling \$99,403.22 in tax. This total was made up of \$98,759.22 regular tax and \$644.00 in penalties. The total abated also included \$7,422.33 on 161 applications brought under the General Laws, Chapter 58, section 27.

The abatement section also handled 2,001 refund cases without applications for abatement, being cases wherein the taxpayer in computing his own tax paid an amount in excess of his true tax.

Personal interviews were had with 1,312 taxpayers or their representatives in order to assist in the proper filing of the application or to obtain necessary or additional information to properly judge the merits of the claim.

In the volume of returns assessed and billed only 51 applications for abatement were found necessary due to departmental errors, indicating that the system of billing and checking is working well. At the end of the fiscal year, November 30, 1939, 353 cases remained to be acted upon, of which 83 had been approved but certificates had not been issued.

The following table shows the tax levy, the abatements granted and the percentage abated in their respective years.

YEAR	TOTAL ASSESSMENTS	TOTAL ABATEMENTS	PER CENT ABATED
1917	\$12,823,103.98	\$282,542.95	2.21
1918	15,384,855.13	427,929.66	2.78
1919	16,110,416.56	338,418.89	2.10
1920	18,074,297.67	469,579.46	2.59
1921	15,400,655.15	311,289.03	2.02
1922	13,574,955.78	284,044.65	2.09
1923	14,948,756.55	327,132.67	2.19
1924	17,390,667.79	287,618.69	1.65
1925	17,197,470.00	244,187.52	1.41
1926	22,481,451.56	393,134.33	1.74
1927	21,752,443.09	240,574.89	1.05
1928	24,492,140.31	193,363.57	.78
1929	29,197,155.19	779,556.31	2.66
1930	33,120,899.17	1,355,600.48	4.08
1931	23,247,006.91	273,319.63	1.17
1932	18,957,409.25	189,356.20	.99
1933	13,202,008.33	105,172.96	.78
1934	14,678,834.06	190,028.51	1.29
1935	16,964,049.90	84,886.67	.50
1936	18,405,403.63	93,400.93	.50
1937	24,892,035.23	110,869.45	.44
1938	23,817,296.56	66,425.69	.27
1939	19,927,999.08	29,337.88	.14

DISTRIBUTION OF TAXES

The following table shows the total distribution of income taxes to the municipalities, together with the educational encouragement distribution of the fiscal year as noted at the head of each column.

	1935	1936	1937	1938	1939
Cities and Towns: Distributed to Dec. 1, 1938	\$8,748,860.04	\$9,976,459.83	\$15,723,245.40	\$14,914,978.79	—
Distributed Mar. 16, 1939	—	—	—	—	\$5,000,000.00
Sept. 12, 1939	—	—	—	—	15,866.14
Sept. 12, 1939	—	—	—	—	2,523.00
Nov. 8, 1939	—	—	—	—	5,507,477.00
Educational Encouragement Measure	5,796,697.31	5,791,028.74	5,745,637.57	5,668,640.76	5,440,067.68
Totals	\$14,545,557.35	\$15,767,488.57	\$21,468,882.97	\$20,583,619.55	\$15,965,933.82

STATISTICS OF THE 1939 TAX LEVY

The following tables display the principal classes of income which contributed the tax assessed in 1939.

The tax assessed at one and one half per cent upon salaries, commissions, fees and business income was \$3,612,185.79 and shows a decrease of \$625,861.29 from the total in 1938 or 14.76 per cent and the tax upon annuities was \$164,333.91, an increase of \$33,665.02 over the total in the prior year.

The tax at three per cent upon the excess of gains over losses from the purchase or sale of stocks, bonds, "rights" and all other intangible personal property was \$679,457.51 as compared to \$688,945.71 in the prior year or a decrease of 1.39 per cent.

The tax at six per cent upon income received from intangible personal property was \$11,345,360.44 as compared with \$16,198,620.75 in the prior fiscal year, a decrease of \$4,853,260.31 or 29.96 per cent.

The law being set up in four separate brackets, prevents loss in one class of income being deducted from any other class of income and has, therefore, been more productive of revenue for the municipalities than would probably have been obtained under a general income tax law at a flat rate.

Analysis tables can never be complete for the year at the time of their preparation, as additional taxes may be levied for two years, or until September 1, 1941, and abatements may be granted. The analyses figures following do not tie in exactly with figures in some of the other tables because of minor errors, absence of returns from the files temporarily, and the closing of various estates during the fiscal year.

ANALYSIS OF 1939 ASSESSMENTS

	Tax on Business Income 1½%	Tax on Annuities 1½%	Tax on Gains 3%	Tax on Interest & Dividends 6%	Penalties	Total
Individuals	\$3,361,569.55	\$160,793.81	\$403,173.89	\$6,932,856.24	\$1,657.00	\$10,860,050.49
Fiduciaries	21,198.14	3,540.10	210,865.40	4,110,821.75	240.00	4,346,665.39
Partnerships	229,418.10	—	65,418.22	301,682.45	105.00	596,623.77
Totals	\$3,612,185.79	\$164,333.91	\$679,457.51	\$11,345,360.44	\$2,002.00	\$15,803,339.65

Percentage Schedule of the 1939 Levy

	Normal Tax Assessments	Percentage of Total Tax
Tax on Business Income	\$3,612,185.79	22.86
Tax on Annuities	164,333.91	1.03
Tax on Gains	679,457.51	4.30
Tax on Interest and Dividends	11,345,360.44	71.80
Penalties	2,002.00	.01
Totals	\$15,803,339.65	100.00

Summary of Taxable Income Received in 1938 as Reported in 265,581 Returns Taxed, Analyzed for the 1939 Tax

	Business Income	Annuities	Gains	Interest and Dividends	Totals
Individuals	\$224,104,636.67	\$10,719,587.33	\$13,439,129.66	\$115,547,604.00	\$363,810,957.66
Fiduciaries	1,413,209.33	236,006.67	7,028,846.66	68,513,695.83	77,191,758.49
Partnerships	15,294,540.00	—	2,180,607.33	5,028,040.83	22,503,188.16
Totals	\$240,812,386.00	\$10,955,594.00	\$22,648,583.65	\$189,089,340.66	\$463,505,904.31

Total Income Taxed Amounts to \$463,505,904.31.

COST OF ADMINISTRATION

The main office force of this Division at 40 Court Street, Boston, includes the director, one assistant director, one collector, 62 assessors and deputy assessors, and 160 to 193 clerks, stenographers, bookkeepers, messengers, telephone operators and one photostat operator. There are also ten offices situated outside of the main offices where 31 assessors and deputy assessors are employed, together with a clerical force of 11 clerks and stenographers. The regular force provided for in the budget appropriation totals 262 persons and additional provision is requested for temporary female assistance during the filing and collection periods.

In the main office 1,753,249 pieces of mail were handled, including both incoming and outgoing mail, and also about 155,000 pieces of outgoing mail handled for the other divisions of the Department of Corporations and Taxation located at the State House. This same force also handled \$30,381,435.73 of income tax collections, besides the necessary work involved in the collection of \$58,638,533.01 of other taxes collected by the Commissioner.

The ten district offices located in accessible centers handled 90,028 pieces of mail, both incoming and outgoing, interviewed 144,002 persons who called at the offices and collected and deposited \$3,347,305.03 of tax money.

The total cost of administration of the Income Tax Division, which includes rent of the quarters at 40 Court Street and the district offices was \$735,408.66 or 3.6 per cent of the total income taxes collected during the year. The percentage of costs to collections will necessarily vary with the amount of revenue collected.

It is well to call attention to the additional revenue gained through administrative activities which amount nearly equals the cost of administration and has in more prosperous years equalled or exceeded the cost.

ADVANCE PAYMENTS

Under the law as amended by Chapter 350 of the Acts of 1933 at least one half of the tax as shown by the return is due and payable in advance of assessment, at the time the return is required to be filed. Therefore, advance payments have increased in number and amount over the voluntary payments prior to this change. While only one half of the tax is due and payable at the time the return is required to be filed, the Commissioner has urged full payment wherever possible, especially in the smaller cases, which helps to keep down the cost of collection. During the filing period of 1939 there were 237,637 advance payments received, a gain over the prior year of 7,256 payments. The payments totalled \$13,939,219.03 as compared to \$11,329,280.46 in 1938 or an increase of 3.1 per cent and averaged \$58.65 per payment.

ADVANCE PAYMENTS

YEAR	NUMBER OF PAYMENTS	TOTAL AMOUNT PAID	AVERAGE TAX PER PAYMENT
Taxes of 1918 . . .	7,967	\$227,940.70	\$28.61
Taxes of 1919 . . .	18,273	466,668.05	24.43
Taxes of 1920 . . .	33,030	1,101,838.76	33.35
Taxes of 1921 . . .	47,116	1,051,325.25	22.31
Taxes of 1922 . . .	51,285	1,109,813.78	21.63
Taxes of 1923 . . .	60,679	1,313,061.68	21.63
Taxes of 1924 . . .	68,689	1,473,325.67	21.44
Taxes of 1925 . . .	72,985	1,448,798.59	19.85
Taxes of 1926 . . .	75,517	1,542,999.73	20.43
Taxes of 1927 . . .	79,650	1,580,734.08	19.84
Taxes of 1928 . . .	78,746	1,722,153.19	21.87
Taxes of 1929 . . .	83,181	1,846,043.89	22.19
Taxes of 1930 . . .	84,761	1,918,702.63	22.63
Taxes of 1931 . . .	75,330	1,527,261.54	20.27
Taxes of 1932 . . .	71,916	1,337,541.21	18.59
Taxes of 1933 . . .	64,157	1,114,880.67	17.37
Taxes of 1934 . . .	198,235	9,590,458.82	48.37
Taxes of 1935 . . .	205,803	10,182,267.07	49.47
Taxes of 1936 . . .	214,443	11,161,553.56	52.04
Taxes of 1937 . . .	229,164	14,905,979.91	65.04
Taxes of 1938 . . .	230,381	11,329,280.46	49.18
Taxes of 1939 . . .	237,637	13,939,219.03	58.65

Increase of 3 1/10% in number of payments over 1938.

Increase of 23% in amount collected over 1938.

LITIGATION

During the fiscal year 1939 three cases pertaining to income tax matters were decided by the Supreme Judicial Court.

Commissioner of Corporations and Taxation *v.* William R. Baker *et al*, executors by opinion filed August 2, 1939, Commissioner of Corporations and Taxation *v.* Elizabeth L. Dalton by opinion filed October 25, 1939, and Commissioner of Corporations and Taxation *v.* Clarissa M. Eaton by opinion filed October 8, 1939. All three cases were appeals by the Commissioner of Corporations and Taxation from decisions of the Appellate Tax Board; the Court sustaining the Board's decision in one case and reversing its decision in two cases.

In the "Baker" case it was decided that the remainder interests under the will of a resident testatrix were contingent and that the executors were properly taxed, as being income accumulated in trust for "unborn or unascertained persons or persons with uncertain interests" within the meaning of G. L. (Ter. Ed.) c. 62 sec. 9 and 10, upon an excess of gains over losses made by them from the purchases or sales of intangible personal property.

In the "Dalton" case it was decided that payments made to a wife through a non-resident trustee under a separation agreement while not alimony, were in the nature of alimony and therefore were not taxable income received by the wife within the scope of G. L. (Ter. Ed.) c. 62 sec. 11.

In the "Eaton" case it was decided that the interest of an inhabitant of Massachusetts in the income received by a non-resident trustee under the will of a non-resident testatrix was vested and that any income received by such inhabitant from such trustee was taxable, when received, under the provisions of G. L. (Ter. Ed.) c. 62 sec. 11.

On November 30, 1939 there were ten cases pending before the Supreme Judicial Court.

There were ninety-one appeals from the decision of the Commissioner to the Appellate Tax Board.

The Appellate Tax Board promulgated decisions in nine cases, two of them in favor of the Commissioner and seven against the Commissioner. Nine appeals were withdrawn or abated and ten appeals have been taken to the Supreme Judicial Court.

On November 30, 1939 there were one hundred one live appeals pending before the Appellate Tax Board.

TABLE FOURTEEN —

DISTRIBUTION OF TAXES OF THE VARIOUS YEARS

The following table shows the Income Taxes assessed and collected for the years ending November 30, as distributed to cities and towns. This table shows the accounting of the Division for the tax levies of the various years:

	1930	1931	1932	1933	1934	1935	1936	1937	1938	1939
Original Assessments	\$31,846,451.33	\$22,517,177.46	\$18,413,790.37	\$12,855,271.91	\$14,161,664.97	\$16,242,893.80	\$17,909,269.05	\$24,192,391.34	\$23,331,840.69	\$18,250,931.13
Additional Assessments	1,274,447.84	729,829.45	537,618.88	346,736.42	517,169.09	721,166.17	496,331.30	699,643.89	485,455.87	177,067.95
Total	\$33,120,899.17	\$23,247,006.91	\$18,957,409.25	\$13,202,008.33	\$14,678,834.06	\$16,964,059.97	\$18,405,600.35	\$24,892,035.23	\$23,817,296.56	\$18,427,999.08
Less Abatements	1,355,600.43	273,319.63	189,356.20	105,172.96	190,028.51	84,886.67	93,400.93	110,869.45	66,425.69	29,337.88
Total for Collection	\$31,765,298.69	\$22,973,687.28	\$18,768,053.05	\$13,096,835.37	\$14,488,805.55	\$16,879,173.30	\$18,312,199.42	\$24,781,165.78	\$23,750,870.87	\$18,398,661.20
Collections	31,174,039.09	22,964,296.17	18,766,317.97	13,076,900.19	14,452,647.64	16,839,875.75	18,235,607.75	24,658,514.82	23,680,333.67	18,163,320.54
Uncollected	\$31,259.60	\$9,391.11	\$1,735.08	\$20,845.18	\$36,157.91	\$39,297.55	\$76,591.67	\$122,650.96	\$70,537.20	\$235,340.66
Collected	\$31,794,039.09	\$22,964,296.17	\$18,766,317.97	\$13,075,990.19	\$14,452,647.64	\$16,839,875.75	\$18,235,607.75	\$24,658,514.82	\$23,680,333.67	\$18,163,320.54
Interest	2,639.41*	19,272.23	20,258.23	15,895.70	2,739.14*	5,405.08	4,384.06	9,366.90	3,682.91	461.62
Total	\$31,791,399.68	\$22,983,568.40	\$18,786,576.20	\$13,091,885.89	\$14,449,384.80	\$16,845,280.83	\$18,239,991.81	\$24,664,451.72	\$23,684,016.58	\$18,163,782.16
Less Administration Expense	558,438.94	581,752.94	573,079.35	556,328.99	599,194.25	637,573.32	675,060.69	677,428.81	738,329.06	719,852.26
For Distribution	\$31,172,960.74	\$22,401,815.46	\$18,213,496.85	\$12,535,556.90	\$13,850,654.25	\$16,207,707.51	\$17,564,931.12	\$23,987,022.91	\$22,945,687.52	\$17,443,929.90
Distributions to Municipalities:										
State Tax Measure	\$25,632,400.61	\$10,717,638.16	\$12,322,366.69	\$6,641,432.64	\$8,029,901.49	\$8,749,633.34	\$5,977,660.54	\$12,861,002.77	\$13,120,794.03	\$9,093,592.29
Educational Encouragement	5,540,560.13	5,684,177.30	5,890,130.16	5,894,124.26	5,820,752.76	5,796,697.31	5,791,028.74	5,745,637.57	5,698,640.76	5,440,067.68
Total	\$31,172,960.74	\$22,401,815.46	\$18,213,496.85	\$12,535,556.90	\$13,850,654.25	\$16,207,707.51	\$17,564,931.12	\$23,987,022.91	\$22,945,687.52	\$17,443,929.90
Chapter 470, Acts of 1935	-	-	-	-	-	-	-	-	-	-
Chapter 480, Acts of 1935	-	-	-	-	-	-	-	-	-	-
Chapter 362, Acts of 1936	-	-	-	-	-	-	-	-	-	-
Chapter 397, Acts of 1936	-	-	-	-	-	-	-	-	-	-
Chapter 369, Acts of 1937	-	-	-	-	-	-	-	-	-	-
Chapter 422, Acts of 1937	-	-	-	-	-	-	-	-	-	-
Chapter 502, Acts of 1938	-	-	-	-	-	-	-	-	-	-
Chapter 439, Acts of 1939	-	-	-	-	-	-	-	-	-	-
Total Distributions	\$31,172,960.74	\$22,401,815.46	\$18,213,496.85	\$12,535,556.90	\$13,850,654.25	\$16,207,707.51	\$17,564,931.12	\$23,987,022.91	\$22,945,687.52	\$18,101,869.65
For Distributed	-	-	-	-	-	-	-	-	-	-
Uncollected	\$31,259.60	\$9,391.11	\$1,735.08	\$20,845.18	\$36,157.91	\$39,297.55	\$76,591.67	\$122,650.96	\$70,537.20	\$235,340.66
Total	\$31,259.60	\$9,391.11	\$1,735.08	\$20,845.18	\$36,157.91	\$39,297.55	\$76,591.67	\$122,650.96	\$70,537.20	\$235,340.66

* Loss.

† Deficit.

Notes: Taxes of 1918—Total for Collection, \$14,956,925.47 (1927 report shows detail).
 Taxes of 1919—Total for Collection, \$15,771,997.67 (1928 report shows detail).
 Taxes of 1920—Total for Collection, \$17,604,718.21 (1929 report shows detail).
 Taxes of 1921—Total for Collection, \$15,080,366.12 (1930 report shows detail).
 Taxes of 1922—Total for Collection, \$13,290,912.98 (1931 report shows detail).
 Taxes of 1923—Total for Collection, \$14,621,626.74 (1932 report shows detail).

Taxes of 1924—Total for Collection, \$17,390,667.79 (1933 report shows detail).
 Taxes of 1925—Total for Collection, \$16,953,282.48 (1934 report shows detail).
 Taxes of 1926—Total for Collection, \$22,088,317.23 (1935 report shows detail).
 Taxes of 1927—Total for Collection, \$21,511,868.20 (1936 report shows detail).
 Taxes of 1928—Total for Collection, \$24,298,776.74 (1937 report shows detail).
 Taxes of 1929—Total for Collection, \$29,197,155.19 (1938 report shows detail).

TABLE F DISTRIBUTION OF INCOME TAXES TO CITIES AND TOWNS
YEAR ENDING NOVEMBER 30, 1939

CITY OR TOWN	State Valuation	Educational	Section 4 Chapter 362 Acts of 1936	Total Amount
Abington	\$8,835.00	\$10,350.00	\$605.48	\$19,790.48
Acton	5,510.00	4,030.00	99.96	9,639.96
Acushnet	5,415.00	5,250.00	169.65	10,834.65
Adams	16,625.00	13,800.00	-	30,425.00
Agawam	13,395.00	14,450.00	561.35	28,406.35
Alford	475.00	200.00	12.47	687.47
Amesbury	14,440.00	10,735.51	633.73	25,809.24
Amherst	14,250.00	10,187.50	639.34	25,076.84
Andover	24,985.00	12,492.12	2,823.87	40,600.99
Arlington	86,070.00	51,392.25	1,928.95	139,391.20
Ashburnham	3,040.00	1,800.00	407.14	5,247.14
Ashby	1,615.00	1,280.00	85.80	2,980.80
Ashfield	1,900.00	2,107.60	9.74	4,017.34
Ashland	4,085.00	6,100.00	952.91	11,137.91
Athol	17,765.00	17,522.50	786.94	36,074.44
Attleboro	39,045.00	28,179.40	2,688.16	69,912.56
Auburn	9,690.00	15,454.50	763.71	25,908.21
Avon	3,135.00	4,945.00	104.97	8,184.97
Ayer	5,415.00	4,932.50	370.79	10,718.29
Barnstable	34,200.00	12,446.50	1,975.49	48,621.99
Barre	4,655.00	8,512.50	1,847.20	15,014.70
Becket	1,330.00	870.00	55.51	2,255.51
Bedford	4,085.00	3,435.00	120.16	7,640.16
Belchertown	2,660.00	6,958.00	12.43	9,630.43
Bellingham	3,895.00	10,878.00	172.59	14,945.59
Belmont	71,915.00	37,302.50	1,002.45	110,219.95
Berkley	1,425.00	3,087.84	4.49	4,517.33
Berlin	1,710.00	1,300.00	23.52	3,033.52
Bernardston	1,425.00	3,231.25	2.87	4,659.12
Beverly	58,425.00	35,028.10	9,919.77	103,372.87
Billerica	13,205.00	12,687.50	1,603.00	27,495.50
Blackstone	3,895.00	9,365.00	83.52	13,343.52
Blandford	1,140.00	620.00	13.46	1,773.46
Bolton	1,615.00	910.00	1.48	2,526.48
Boston	2,269,170.00	870,093.15	389,254.08	3,528,517.23
Bourne	13,015.00	5,381.50	338.41	18,734.91
Boxborough	570.00	1,750.00	.32	2,320.32
Boxford	1,805.00	920.00	96.04	2,821.04
Boylston	1,520.00	1,954.22	3.70	3,477.92
Braintree	40,185.00	29,435.00	4,920.74	74,540.74
Brewster	3,040.00	1,309.75	27.98	4,377.73
Bridgewater	9,785.00	16,239.25	720.62	26,744.87
Brimfield	1,520.00	2,175.00	64.31	3,759.31
Brookton	113,430.00	72,855.00	15,708.29	201,993.29
Brookfield	2,090.00	2,005.00	62.72	4,157.72
Brookline	216,790.00	58,575.40	11,637.08	287,002.48
Buckland	4,085.00	1,586.00	122.30	5,793.30
Burlington	3,705.00	4,240.00	55.15	8,000.15
Cambridge	264,100.00	134,798.00	57,941.26	456,839.26
Canton	12,825.00	7,000.00	808.16	20,633.16
Carlisle	1,615.00	810.00	17.40	2,442.40
Carver	4,275.00	1,550.00	782.92	6,607.92
Charlemont	1,520.00	1,550.00	23.54	3,093.54
Charlton	3,230.00	6,887.50	140.13	10,257.63
Chatham	8,835.00	2,817.00	445.02	12,097.02
Chelmsford	11,020.00	16,660.00	570.32	28,250.32
Chelsea	69,635.00	52,410.25	11,881.18	133,926.43
Cheshire	1,900.00	2,990.00	153.14	5,043.14
Chester	2,090.00	4,692.50	238.82	7,021.32
Chesterfield	855.00	450.00	10.08	1,315.08
Chicopee	63,175.00	41,027.16	7,906.60	112,108.76
Chilmark	950.00	346.90	23.60	1,320.50
Clarksburg	1,425.00	2,750.00	130.41	4,305.41
Clinton	18,430.00	11,729.66	785.61	30,945.27
Cohasset	14,060.00	5,380.00	158.59	19,598.59
Colrain	2,280.00	3,364.20	65.06	5,709.26
Concord	15,010.00	11,682.50	523.88	27,216.38
Conway	1,520.00	990.00	24.52	2,534.52
Cummington	855.00	1,500.40	23.22	2,378.62
Dalton	10,545.00	6,826.25	610.36	17,981.61
Dana	570.00	-	20.39	590.39
Danvers	20,235.00	17,005.00	1,165.49	38,405.49
Dartmouth	17,575.00	13,399.20	297.01	31,271.21
Dedham	35,720.00	25,181.90	676.04	61,577.94
Deerfield	6,080.00	4,719.75	395.80	11,195.55
Dennis	6,745.00	2,035.63	161.63	8,942.26
Dighton	5,415.00	8,458.05	950.85	14,823.90
Douglas	3,230.00	5,820.00	-	9,050.00
Dover	6,080.00	2,110.00	107.04	8,297.04
Dracut	7,125.00	25,322.25	363.60	32,810.85
Dudley	6,080.00	5,535.00	42.70	11,657.70

DISTRIBUTION OF INCOME TAXES TO CITIES AND TOWNS
YEAR ENDING NOVEMBER 30, 1939 — Continued

CITY OR TOWN	State Valuation	Educational	Section 4 Chapter 362 Acts of 1936	Total Amount
Dunstable	\$665.00	\$1,542.20	\$1.73	\$2,208.93
Duxbury	9,785.00	3,280.00	218.98	13,283.98
East Bridgewater	7,220.00	3,480.00	108.42	12,808.42
East Brookfield	1,520.00	1,750.00	—	3,270.00
East Longmeadow	5,985.00	3,120.00	113.72	9,218.72
Eastham	1,900.00	649.00	5.53	2,554.53
Easthampton	16,720.00	10,944.40	573.62	28,238.02
Easton	8,075.00	13,165.00	428.24	21,668.24
Edgartown	6,460.00	2,717.50	126.68	9,304.18
Egremont	1,425.00	560.00	172.77	2,157.77
Enfield	760.00	—	61.40	821.40
Erving	3,135.00	1,640.00	342.05	5,117.05
Essex	2,565.00	1,966.00	16.86	4,547.86
Everett	104,880.00	64,238.50	7,761.57	176,880.07
Fairhaven	17,100.00	17,504.71	590.73	35,195.44
Fall River	169,480.00	104,491.18	7,592.80	281,563.98
Falmouth	30,495.00	11,116.67	1,462.41	43,074.08
Fitchburg	76,190.00	36,323.45	5,343.84	117,857.29
Florida	1,900.00	1,190.00	42.78	3,132.78
Foxborough	8,835.00	6,820.00	1,179.84	16,834.84
Framingham	51,300.00	32,020.30	5,608.25	88,928.55
Franklin	13,680.00	13,618.34	390.13	27,688.47
Freetown	2,280.00	4,347.15	114.77	6,741.92
Gardner	34,675.00	19,028.00	6,012.92	59,715.92
Gay Head	285.00	206.90	2.63	494.53
Georgetown	2,850.00	4,239.70	56.00	7,145.70
Gill	1,425.00	2,290.00	17.22	3,732.22
Gloucester	55,100.00	30,090.00	5,942.66	91,132.66
Goshen	570.00	283.00	29.47	882.47
Gosnold	1,615.00	547.00	—	2,162.00
Grafton	7,315.00	13,146.25	889.58	21,350.83
Granby	1,520.00	1,040.00	11.38	2,571.38
Granville	2,660.00	840.00	37.67	3,537.67
Great Barrington	13,300.00	8,720.00	1,117.80	23,137.80
Greenfield	41,515.00	21,557.74	4,689.90	67,762.64
Greenwich	475.00	—	14.34	489.34
Groton	6,745.00	3,560.00	—	10,305.00
Groveland	2,470.00	6,050.00	45.41	8,565.41
Hadley	4,465.00	6,970.00	220.52	11,655.52
Halifax	2,090.00	690.00	269.65	3,049.65
Hamilton	7,790.00	3,740.00	70.80	11,600.80
Hampden	1,140.00	1,720.00	21.68	2,881.68
Hancock	665.00	800.00	.40	1,465.40
Hanover	5,605.00	4,291.00	626.83	10,522.83
Hanson	4,085.00	1,420.00	307.03	5,812.03
Hardwick	2,945.00	2,690.00	594.92	6,229.92
Harvard	3,230.00	997.00	.76	4,227.76
Harwich	9,120.00	4,216.00	463.55	13,799.55
Hatfield	4,085.00	4,196.00	191.97	8,472.97
Haverhill	77,805.00	47,249.45	7,424.59	132,479.04
Hawley	380.00	750.00	.29	1,130.29
Heath	570.00	1,520.00	1.39	2,091.39
Hingham	21,945.00	11,849.44	462.91	34,257.35
Hinsdale	1,520.00	2,528.00	58.99	4,106.99
Holbrook	5,320.00	4,820.00	107.67	10,247.67
Holden	5,320.00	14,140.00	325.35	19,785.35
Holland	380.00	350.00	34.51	764.51
Holliston	5,320.00	3,599.65	108.30	9,027.95
Holyoke	121,315.00	48,950.00	19,975.67	190,240.67
Hopedale	9,025.00	4,360.00	—	13,385.00
Hopkinton	4,465.00	4,475.00	118.56	9,058.56
Hubbardston	1,330.00	1,590.00	41.08	2,961.08
Hudson	11,020.00	9,032.94	1,202.10	21,255.04
Hull	23,180.00	3,630.00	993.90	27,803.90
Huntington	1,710.00	3,320.00	64.05	5,094.05
Ipswich	10,545.00	12,500.00	288.38	23,333.38
Kingston	6,365.00	3,440.00	199.15	10,004.15
Lakeville	2,280.00	1,600.00	30.36	3,910.36
Lancaster	4,465.00	3,450.00	27.17	7,942.17
Lanesborough	1,900.00	2,050.00	28.53	3,978.53
Lawrence	153,710.00	86,471.70	30,319.34	270,501.04
Lee	7,315.00	5,700.00	599.56	13,614.56
Leicester	5,510.00	9,725.00	201.00	15,436.00
Lenox	8,360.00	4,992.20	682.96	14,035.16
Leominster	37,525.00	23,629.00	2,035.89	63,189.89
Leverett	855.00	1,520.00	—	2,375.00
Lexington	31,730.00	18,336.00	803.89	50,869.89
Leyden	475.00	546.00	.11	1,021.11
Lincoln	4,845.00	2,150.00	18.53	7,013.53
Littleton	4,370.00	2,508.60	156.99	7,035.59
Longmeadow	18,905.00	7,260.00	474.13	26,639.13

DISTRIBUTION OF INCOME TAXES TO CITIES AND TOWNS
YEAR ENDING NOVEMBER 30, 1939 — Continued

CITY OR TOWN	State Valuation	Educational	Section 4 Chapter 362 Acts of 1936	Total Amount
Lowell	\$156,370.00	\$88,401.59	\$17,790.35	\$262,561.94
Ludlow	13,680.00	14,300.00	96.23	28,076.23
Lunenburg	3,515.00	3,945.00	122.57	7,582.57
Lynn	205,105.00	100,760.75	17,604.88	323,470.63
Lynnfield	5,605.00	2,020.00	140.13	7,765.13
Malden	103,645.00	62,347.90	7,104.40	173,097.30
Manchester	15,580.00	4,415.90	281.56	20,277.46
Mansfield	11,685.00	9,663.33	210.67	21,559.00
Marblehead	29,450.00	14,759.48	763.96	44,973.44
Marion	7,410.00	2,964.00	226.70	10,600.70
Marlborough	24,700.00	16,770.00	1,533.39	43,003.39
Marshfield	10,735.00	3,130.00	97.65	13,962.65
Mashpee	3,430.00	710.00	51.52	4,191.52
Mattapoisett	3,220.00	1,790.00	65.72	5,075.72
Maynard	10,735.00	11,331.60	322.98	22,389.58
Medfield	4,275.00	2,917.30	78.95	7,271.25
Medford	119,985.00	76,527.37	3,407.26	199,919.63
Medway	4,940.00	6,785.00	248.77	11,973.77
Melrose	54,910.00	33,828.80	1,392.62	90,131.42
Mendon	2,090.00	2,098.95	114.96	4,303.91
Merrimac	2,660.00	4,825.00	121.92	7,606.92
Methuen	31,540.00	26,157.09	513.14	58,210.23
Middleborough	13,680.00	15,895.00	917.33	30,492.33
Middlefield	475.00	360.00	.97	835.97
Middleton	3,230.00	1,880.00	384.20	5,494.20
Millford	23,275.00	20,140.65	2,193.37	45,609.02
Millbury	9,595.00	13,512.30	27.35	23,134.65
Millis	4,465.00	3,616.90	895.29	8,977.19
Millville	9,805.00*	4,950.00	126.69	14,881.69
Milton	54,530.00	27,385.00	846.29	82,761.29
Monroe	1,615.00	550.00	—	2,165.00
Monson	5,225.00	7,250.00	643.84	13,118.84
Montague	15,675.00	12,650.00	376.85	28,701.85
Monterey	1,140.00	400.00	42.74	1,582.74
Montgomery	475.00	390.00	12.94	877.94
Mt. Washington	285.00	150.00	1.52	436.52
Nahant	8,265.00	2,525.20	192.69	10,982.89
Nantucket	17,290.00	5,210.00	483.62	22,983.62
Natick	29,355.00	18,723.30	624.14	48,702.44
Needham	34,295.00	19,496.00	2,080.90	55,871.90
New Ashford	190.00	225.00	.86	415.86
New Bedford	184,300.00	114,921.50	5,736.99	304,958.49
New Braintree	950.00	308.00	12.10	1,270.10
New Marlborough	2,090.00	1,400.00	58.81	3,548.81
New Salem	665.00	890.00	3.87	1,558.87
Newbury	3,325.00	1,560.00	116.16	5,001.16
Newburyport	19,855.00	16,927.50	1,935.34	38,717.84
Newton	229,995.00	98,777.30	6,267.95	335,040.25
Norfolk	2,470.00	1,360.00	199.81	4,029.81
North Adams	34,390.00	24,923.48	2,891.99	62,205.47
North Andover	12,350.00	9,150.00	1,214.88	22,714.88
North Attleborough	16,055.00	9,573.20	946.77	26,575.07
North Brookfield	3,990.00	3,190.00	165.61	7,345.61
North Reading	3,895.00	4,521.00	25.85	8,441.85
Northampton	39,425.00	25,752.49	2,945.33	68,122.82
Northborough	3,230.00	4,590.00	35.75	7,855.75
Northbridge	15,580.00	12,056.20	784.88	28,421.08
Northfield	3,040.00	2,930.00	206.54	6,176.54
Norton	3,705.00	5,220.00	181.64	9,106.64
Norwell	3,325.00	2,960.00	31.02	6,316.02
Norwood	36,765.00	25,352.49	3,331.54	65,449.03
Oak Bluffs	7,030.00	2,497.50	186.07	9,713.57
Oakham	665.00	600.00	4.89	1,269.89
Orange	7,695.00	10,530.00	447.59	18,672.59
Orleans	5,415.00	2,270.50	100.71	7,786.21
Otis	950.00	400.00	52.58	1,402.58
Oxford	5,225.00	11,562.12	224.79	17,011.91
Palmer	11,875.00	20,671.30	629.51	33,175.81
Paxton	1,520.00	750.00	15.94	2,285.94
Peabody	36,290.00	30,110.00	5,945.93	72,345.93
Pelham	1,045.00	975.56	33.24	2,053.80
Pembroke	4,180.00	2,800.00	133.53	7,113.53
Pepperell	4,370.00	5,730.00	210.83	10,310.83
Peru	330.00	216.00	16.64	612.64
Petersham	2,090.00	1,940.00	47.49	4,077.49
Phillipston	570.00	910.00	12.43	1,492.43
Pittsfield	93,195.00	64,512.32	12,075.38	169,782.70
Plainfield	475.00	1,012.37	22.38	1,509.75
Plainville	2,470.00	2,130.00	115.65	4,715.65
Plymouth	32,500.00	18,608.30	4,664.44	55,572.74
Plympton	1,045.00	650.00	85.93	1,780.93

DISTRIBUTION OF INCOME TAXES TO CITIES AND TOWNS
YEAR ENDING NOVEMBER 30, 1939 — Continued

CITY OR TOWN	State Valuation	Educational	Section 4 Chapter 362 Acts of 1936	Total Amount
Prescott	\$95.00	—	\$.11	\$95.11
Princeton	1,900.00	\$1,580.00	50.85	3,530.85
Provincetown	6,650.00	5,884.20	592.80	13,127.00
Quincy	180,025.00	96,984.18	12,068.93	289,078.11
Randolph	10,735.00	19,830.65	107.49	30,673.14
Raynham	2,850.00	3,475.00	51.63	6,376.63
Reading	24,225.00	17,385.00	795.20	42,405.20
Rehoboth	3,990.00	3,225.00	—	7,215.00
Revere	59,660.00	68,242.72	2,945.36	130,852.08
Richmond	1,140.00	620.00	.89	1,760.89
Rochester	1,995.00	1,515.00	217.58	3,727.58
Rockland	13,015.00	10,285.00	1,387.32	24,687.32
Rockport	8,645.00	4,800.00	176.23	13,621.23
Rowe	1,045.00	290.00	16.81	1,351.81
Rowley	2,280.00	2,170.00	17.69	4,467.69
Royalston	1,330.00	640.00	49.43	2,019.43
Russell	4,560.00	1,840.00	—	6,400.00
Rutland	2,185.00	4,075.00	14.97	6,274.97
Salem	85,025.00	41,278.10	7,888.91	134,192.01
Salisbury	4,560.00	1,840.00	186.13	6,586.13
Sandisfield	1,045.00	1,000.00	9.93	2,054.93
Sandwich	3,895.00	2,560.00	126.02	6,581.02
Saugus	24,415.00	34,565.00	458.76	59,438.76
Savoy	2,285.00†	1,050.00	3.38	3,338.38
Scituate	17,480.00	6,429.33	554.51	24,463.84
Seekonk	7,885.00	9,725.00	211.87	17,821.87
Sharon	9,025.00	6,120.00	129.38	15,274.38
Sheffield	2,375.00	3,780.00	—	6,155.00
Shelburne	4,465.00	3,460.87	82.22	8,008.09
Sherborn	4,085.00	1,332.80	17.88	5,435.68
Shirley	3,230.00	1,962.00	—	5,192.00
Shrewsbury	13,775.00	10,915.00	286.85	24,976.85
Shutesbury	570.00	360.00	26.02	956.02
Somerset	17,765.00	9,230.00	17.33	27,012.33
Somerville	162,165.00	116,529.25	21,326.69	300,020.94
South Hadley	13,680.00	10,535.00	381.38	24,596.38
Southampton	1,520.00	912.50	14.05	2,446.55
Southborough	4,370.00	3,440.00	148.42	7,958.42
Southbridge	20,995.00	12,207.10	1,427.17	34,629.27
Southwick	2,945.00	1,690.00	324.18	4,959.18
Spencer	8,075.00	5,550.00	962.13	14,587.13
Springfield	391,685.00	172,861.53	71,553.22	636,099.75
Sterling	2,945.00	1,720.00	78.58	4,743.58
Stockbridge	6,460.00	3,583.00	183.66	10,226.66
Stoneham	21,660.00	13,554.80	919.42	36,134.22
Stoughton	13,965.00	9,650.00	1,161.19	24,776.19
Stow	2,185.00	1,790.00	15.66	3,990.66
Sturbridge	2,565.00	2,005.00	219.29	4,789.29
Sudbury	4,275.00	2,330.00	149.50	6,754.50
Sunderland	1,805.00	1,897.50	29.75	3,732.25
Sutton	3,040.00	7,763.75	—	10,803.75
Swampscott	34,485.00	14,966.60	1,069.36	50,520.96
Swansea	6,935.00	7,750.00	—	14,685.00
Taunton	55,575.00	46,466.40	3,627.28	105,668.68
Templeton	5,415.00	8,993.75	93.14	14,501.89
Tewksbury	6,650.00	6,650.00	78.82	13,378.82
Tisbury	7,410.00	2,877.50	323.80	10,611.30
Tolland	570.00	210.00	9.94	789.94
Topsfield	4,560.00	2,060.00	57.02	6,677.02
Townsend	3,610.00	2,775.00	173.62	6,558.62
Truro	2,090.00	770.00	35.20	2,895.20
Tyngsborough	2,090.00	2,220.00	8.68	4,318.68
Tyringham	665.00	200.00	2.32	867.32
Upton	2,375.00	4,140.00	276.20	6,791.20
Uxbridge	11,400.00	8,460.00	787.97	20,647.97
Wakefield	31,825.00	22,460.00	1,632.71	55,917.71
Wales	570.00	460.00	21.24	1,051.24
Walpole	21,185.00	12,370.00	—	33,555.00
Waltham	81,890.00	45,700.00	—	127,590.00
Ware	9,405.00	7,920.00	1,281.98	18,606.98
Wareham	20,330.00	10,930.00	987.09	32,247.09
Warren	4,275.00	6,680.00	348.68	11,303.68
Warwick	570.00	900.00	37.54	1,507.54
Washington	380.00	512.50	.34	892.84
Watertown	77,615.00	49,576.78	8,882.18	136,073.96
Wayland	8,360.00	4,885.00	158.76	13,403.76
Webster	17,480.00	11,436.80	1,602.67	30,519.47
Wellesley	56,905.00	22,501.40	3,616.84	83,023.24
Wellfleet	2,945.00	1,370.00	63.53	4,378.53
Wendell	1,235.00	470.00	22.33	1,727.33
Wenham	5,225.00	1,720.00	5.98	6,950.98

DISTRIBUTION OF INCOME TAXES TO CITIES AND TOWNS
YEAR ENDING NOVEMBER 30, 1939 — Concluded

CITY OR TOWN	State Valuation	Educational	Section 4 Chapter 362 Acts of 1936	Total Amount
West Boylston	\$3,325.00	\$5,427.50	\$31.25	\$8,783.75
West Bridgewater	4,940.00	6,700.00	52.42	11,692.42
West Brookfield	2,185.00	1,515.00	37.28	3,737.28
West Newbury	2,090.00	2,525.00	73.39	4,688.39
West Springfield	36,860.00	23,188.00	4,033.67	64,081.67
West Stockbridge	1,900.00	1,150.00	90.30	3,140.30
West Tisbury	1,140.00	319.05	109.05	1,568.10
Westborough	7,030.00	7,181.25	84.45	14,295.70
Westfield	30,400.00	24,888.60	3,827.77	59,116.37
Westford	6,460.00	7,905.00	2,710.34	17,075.34
Westhampton	570.00	917.50	.15	1,487.65
Westminster	2,660.00	2,750.00	78.79	5,488.79
Weston	14,345.00	6,160.00	316.12	20,821.12
Westport	8,360.00	6,159.10	128.35	14,647.45
Westwood	7,980.00	2,165.10	204.68	10,349.78
Weymouth	68,305.00	32,326.92	2,335.67	102,967.59
Whately	1,805.00	1,160.00	50.45	3,015.45
Whitman	12,825.00	10,196.00	1,027.98	24,048.98
Wilbraham	4,845.00	2,520.00	88.85	7,453.85
Williamsburg	1,995.00	6,740.00	99.23	8,834.23
Williamstown	10,545.00	6,126.60	427.33	17,098.93
Wilmington	6,555.00	17,430.00	60.67	24,045.67
Winchendon	8,740.00	13,788.75	1,376.53	23,905.28
Winchester	46,075.00	20,250.00	1,303.94	67,628.94
Windsor	665.00	620.00	19.69	1,304.69
Winthrop	35,720.00	24,055.00	474.14	60,249.14
Woburn	31,635.00	32,050.00	1,999.72	65,684.72
Worcester	425,695.00	231,812.50	50,020.70	707,528.20
Worthington	950.00	500.00	4.06	1,454.06
Wrentham	5,605.00	3,470.00	275.24	9,350.24
Yarmouth	8,075.00	3,856.75	185.03	12,116.78
Totals	\$9,510,000.00	\$5,440,067.68	\$1,000,000.00	\$15,950,067.68

* Chapter 470, Acts of 1935, \$8,000.00.

† Chapter 369, Acts of 1937, \$2,000.00.

DIVISION OF CORPORATIONS

The number of business and manufacturing corporations subject to taxation as of November 30, 1939 was: Domestic 23,095 and Foreign 2,468.

The year ending November 30, 1939 was for many manufacturing corporations a prosperous period, and the ensuing year bids fair to show even increased earnings. Many of the so-called heavy industries showed a marked improvement in business conditions, and with the continuation of the war abroad and the defense program as now under way in the United States, the indications are that peak years may again be reached by many corporations, especially for those corporations directly or indirectly active in carrying out the Federal Government's plan for defense, or in the production of munitions and planes to be used abroad.

Of course, prosperous conditions obtaining in one line of business do not necessarily affect other lines of business, but prosperity becomes more and more general with the increased number of businesses enjoying prosperity and increased earnings mean increased revenue.

The following table shows the fluctuations in the amounts of corporation excise taxes collected due to changing business conditions:

ASSESSMENTS FOR FISCAL YEARS ENDING NOVEMBER 30, 1933-1939 INCLUSIVE

		ASSESSMENTS		ABATEMENTS		Net Assessments
		Number	Amount	Number	Amount	
1933						
Domestic	24,650	\$6,001,596.52	2,414	\$783,909.46	\$5,217,687.06	
Foreign	2,858	2,092,655.79	431	268,708.59	1,823,947.20	
	27,508	\$8,094,252.31	2,845	\$1,052,618.05	\$7,041,634.26	
1934						
Domestic	24,140	\$6,342,411.87	2,295	\$822,811.61	\$5,519,600.26	
Foreign	2,714	2,133,542.96	359	332,191.47	1,801,351.49	
	26,854	\$8,475,954.83	2,654	\$1,155,003.08	\$7,320,951.75	
1935						
Domestic	24,192	\$6,622,426.98	1,947	\$594,637.60	\$6,027,789.38	
Foreign	2,631	2,588,073.39	340	208,573.45	2,379,499.94	
	26,823	\$9,210,500.37	2,287	\$803,211.05	\$8,407,289.32	
1936						
Domestic	23,128	\$8,639,867.30	1,683	\$406,237.63	\$8,233,629.67	
Foreign	2,618	3,115,594.60	249	145,227.96	2,970,366.64	
	25,746	\$11,755,461.90	1,932	\$551,465.59	\$11,203,996.31	
1937						
Domestic	25,445	\$9,749,326.61	1,915	\$745,990.25	\$9,003,336.36	
Foreign	2,767	3,777,570.26	300	152,397.13	3,625,173.13	
	28,212	\$13,526,896.87	2,215	\$898,387.38	\$12,628,509.49	

ASSESSMENTS FOR FISCAL YEARS ENDING NOVEMBER 30, 1933-1939 INCLUSIVE —Concluded

	ASSESSMENTS		ABATEMENTS		Net Assessments
	Number	Amount	Number	Amount	
1938					
Domestic . . .	25,475	\$9,788,911.77	1,743	\$454,753.61	\$9,334,158.16
Foreign . . .	2,824	3,993,030.84	240	152,661.56	3,840,369.28
	28,299	\$13,781,942.61	1,983	\$607,415.17	\$13,174,527.44
1939					
Domestic . . .	25,295	\$8,206,330.21	1,695	\$472,447.40	\$7,733,882.81
Foreign . . .	2,800	3,276,397.67	210	88,199.55	3,188,198.12
	28,095	\$11,482,727.88	1,905	\$560,646.95	\$10,922,080.93

DELINQUENT ASSESSMENTS

The net amount of taxes assessed delinquent corporations in those cases where returns were subsequently filed during the fiscal year ended November 30, 1938, is as follows:

	Net Assessments After Abatements Under c. 63, § 51	Net Assessments After Abatements Under c. 58, § 27	Total
Domestic	\$9,189.17	\$6,218.74	\$15,407.91
Foreign	—	487.47	487.47
	\$9,189.17	\$6,706.21	\$15,895.38

RESULTS OF VERIFICATION AND AUDIT TO NOVEMBER 30, 1939

Year	Additional Assessments	Abatements	Net Gain
1932	\$148,884.85	\$19,442.36	\$129,442.49
1933	143,980.81	14,286.07	129,694.74
1934	117,582.32	6,673.79	110,908.53
1935	122,384.03	10,539.75	111,844.28
1936	185,267.85	13,518.88	171,748.97
1937	158,372.02	12,972.08	145,399.94
Total	\$876,471.88	\$77,432.93	\$799,038.95

SCHEDULE SHOWING NET CHANGES IN CORPORATION TAXES DUE TO
CHANGES IN NET INCOME AS DETERMINED BY THE FEDERAL GOVERNMENT

During the fiscal year additional taxes amounting to \$154,299.18 were assessed by reason of changes in net income as determined by the federal government and \$29,648.91 was certified for refund or abatement because of such determination. As a result there was a net gain in taxes in the amount of \$124,650.27. The "gain" or "loss" for each year is shown in the following table. A "loss" indicates an excess of refunds or abatements over assessments and a "gain" indicates an excess of assessments over refunds or abatements.

Tax for Year	Kind of Tax	Amount of Change	
		Gain	Loss
1918	Additional Tax	\$570.32	-
1919	War Bonus	660.52	-
1920	Excise	8,083.78	-
1920	Special	1,409.93	-
1921	Excise	-	\$2,842.01
1921	Extra	-	531.02
1922	Excise	-	1,859.62
1923	Excise	-	1,671.86
1924	Excise	-	1,175.15
1925	Excise	-	1,464.58
1926	Excise	-	376.16
1927	Excise	-	380.68
1928	Excise	1,850.07	-
1929	Excise	1,929.30	-
1930	Excise	3,348.01	-
1931	Excise	-	38.59
1932	Excise	718.32	-
1933	Excise	-	56.52
1934	Excise	9,109.86	-
1935	Excise	869.60	-
1936	Excise	6,529.10	-
1937	Excise	57,867.43	-
1938	Excise	41,785.50	-
1939	Excise	314.72	-
Total		\$135,046.46 10,396.19	\$10,396.19
Net Additional Tax		\$124,650.27	

ASSESSMENT AND ABATEMENT

The following table gives the total number of original assessments made and total sums assessed during the fiscal year with respect to the business and manufacturing corporation taxes for the years indicated. "Regular" assessments mean those made upon returns filed. "Estimated" assessments mean such assessments as are based upon estimate in case the corporation has failed to file a return. "Accelerated" assessments are those laid previous to the normal due date by reason of the sale or transfer of corporate assets otherwise than in the ordinary course of business. This table does not include so-called "additional" taxes nor taxes resulting from Federal changes.

ASSESSMENTS FOR FISCAL YEAR ENDING NOVEMBER 30, 1939

	REGULAR		ESTIMATED		ACCELERATED	
	No.	Amount	No.	Amount	No.	Amount
DOMESTIC						
1937	4	\$577.13	—	—	—	—
1938	35	2,268.49	159	\$3,490.38	1	\$5.20
1939	20,562	7,795,453.55	1,953	98,295.81	748	76,247.19
1940	—	—	41	3,003.14	276	13,249.02
1941	—	—	3	15.00	21	203.20
Total Domestic	20,601	\$7,798,299.17	2,156	\$104,804.33	1,046	\$89,704.61
FOREIGN						
1937	5	\$290.05	—	—	—	—
1938	15	1,134.94	18	\$524.07	—	—
1939	2,117	3,117,809.21	62	6,529.85	129	\$80,296.79
1940	—	—	1	20.00	37	4,836.20
1941	—	—	1	20.00	4	11.68
Total Foreign	2,137	\$3,119,234.20	82	\$7,098.92	170	\$85,144.67
Grand Total	22,738	\$10,917,533.37	2,238	\$111,898.25	1,216	\$174,849.38

ABATEMENT CLAIMS

The following shows the number of abatement claims for all years acted upon under the provisions of Section 51 of Chapter 63 and Section 27 of Chapter 58 of the General Laws, the disposition of the cases and the amounts abated during the fiscal year:

FOR FISCAL YEAR ENDED NOVEMBER 30, 1939

	CLAIMS ALLOWED						NUMBER OF CLAIMS DISALLOWED		TOTAL NUMBER OF CLAIMS CONSIDERED
	G. L. c. 63, § 51		G. L. c. 58, § 27		Total		c. 63 § 51	c. 58 § 27	
	No.	Amount	No.	Amount	No.	Amount			
DOMESTIC									
Original Tax	1,185	\$404,053.60	348	\$42,642.34	1,533	\$446,695.94	126	43	1,702
Additional Tax	48	5,788.48	16	3,780.85	64	9,569.33	4	—	68
Penalty	—	109.92	—	20.00	—	129.92	—	—	—
Total Domestic	1,233	\$409,952.00	364	\$46,443.19	1,597	\$456,395.19	130	43	1,770
FOREIGN									
Original Tax	128	\$72,220.21	37	\$8,654.42	165	\$80,874.63	11	3	179
Additional Tax	13	5,144.63	1	37.91	14	5,182.54	2	—	16
Penalty	—	—	—	—	—	—	—	—	—
Total Foreign	141	\$77,364.84	38	\$8,692.33	179	\$86,057.17	13	3	195
Grand Total	1,374	\$487,316.84	402	\$55,135.52	1,776	\$542,452.36	143	46	1,965

DISTRIBUTION OF TAXES

Distributions of business corporation taxes for the years 1920 to 1941 inclusive:

TABLE FIFTEEN — *Paid and Distributed through November 30, 1939*

Year of Tax	Domestic Corporations	Foreign Corporations	Totals
1920	\$12,971,487.50	\$3,412,304.73	\$16,383,792.23
1921	10,544,758.85	2,831,589.01	13,376,347.86
1922	7,622,963.43	2,028,752.92	9,651,716.35
1923	9,767,014.33	2,613,662.86	12,380,677.19
1924	11,419,631.74	2,793,871.43	14,213,503.17
1925	10,365,201.66	2,880,789.63	13,245,991.29
1926	10,944,634.41	3,012,984.92	13,957,619.33
1927	10,319,395.72	2,888,742.40	13,208,138.12
1928	10,860,165.73	2,824,031.30	13,684,197.03
1929	11,016,885.00	3,136,040.86	14,152,925.86
1930	11,335,099.57	3,418,145.66	14,753,245.23
1931	8,552,463.99	2,672,579.88	11,225,043.87
1932	6,750,661.06	2,088,124.18	8,838,785.24
1933	5,178,795.74	1,729,196.93	6,907,992.67
1934	5,573,521.91	1,980,813.11	7,554,335.02
1935	5,496,821.95	2,236,007.41	7,732,829.36
1936	7,345,058.36	2,698,996.17	10,044,054.53
1937	8,174,226.22	3,226,093.41	11,400,319.63
1938	8,183,499.43	3,432,746.81	11,616,246.24
1939	6,320,898.79	2,691,525.04	9,012,423.83
1940	11,060.27	4,485.81	15,546.08
1941	90.80	11.68	102.48

Business corporation taxes paid in the fiscal year ending November 30, 1939, were distributed or retained as provided by General Laws, Chapter 58, Section 20, as amended by Chapter 362 of the Acts of 1936 and by Chapter 108 of the Acts of 1937 as follows:

Cities and towns:

Reimbursement for machinery locally taxable	\$6,351,415.34
Distributed on basis of machinery used in manufacturing	1,524,867.58

Commonwealth:

Retained	1,801,258.38
	<hr/>
	\$9,677,541.30

The distributions in the amount of \$9,677,541.30 in the fiscal year ending November 30, 1939 were made up of taxes as follows:

Year of Tax		Domestic Corporations	Foreign Corporations
1920	. . . . .	\$8,083.78	—
1921	. . . . .	Loss 2,842.01	—
1922	. . . . .	Loss 1,902.54	—
1923	. . . . .	Loss 1,679.49	—
1924	. . . . .	Loss 1,175.15	—
1925	. . . . .	Loss 1,464.58	—
1926	. . . . .	Loss 376.16	—
1927	. . . . .	Loss 380.68	—
1928	. . . . .	1,850.07	—
1929	. . . . .	1,929.30	—
1930	. . . . .	3,597.29	\$30.23
1931	. . . . .	Loss 24.48	—
1932	. . . . .	124.60	—
1933	. . . . .	Loss 121.62	1,912.81
1934	. . . . .	3,258.74	22,472.97
1935	. . . . .	1,502.07	8,096.37
1936	. . . . .	8,533.45	5,692.95
1937	. . . . .	118,887.77	35,518.80
1938	. . . . .	393,267.58	50,329.42
1939	. . . . .	6,315,675.90	2,691,102.80
1940	. . . . .	11,052.82	4,485.81
1941	. . . . .	90.80	11.68
		<hr/>	<hr/>
		\$6,857,887.46	\$2,819,653.84
		Total \$9,677,541.30	

STATISTICS

TABLE SIXTEEN —
The following table shows the results of the analysis of the business excise tax statistics for the years 1938 and 1939, both with respect to domestic and foreign corporations:

	Domestic Business Corporations		Domestic Manufacturing Corporations		Totals		Domestic Business Corporations		Domestic Manufacturing Corporations		Totals	
	1938		1938		1938		1939		1939		1939	
Original tax on corporate excess	\$1,445,290.62		\$1,869,692.91		\$3,314,983.53		\$1,447,276.25		\$1,835,662.47		\$3,282,938.72	
Abatement of original tax on corporate excess	1,110,912.99		220,767.04		331,680.03		69,164.04		135,793.45		204,957.49	
Net original tax on corporate excess	1,334,377.63		1,648,925.87		2,983,303.50		1,378,112.21		1,699,869.02		3,077,981.23	
Original tax on tangible property minimum	573,346.95		1,547,806.90		2,121,353.85		486,100.53		1,213,222.33		1,699,322.86	
Abatement of original tax on tangible property minimum	23,791.48		114,528.76		138,320.24		15,215.63		61,561.36		76,776.99	
Net original tax on tangible property minimum	549,755.47		1,433,278.14		1,983,033.61		470,884.90		1,151,660.97		1,622,545.87	
Original tax on income	1,051,946.30		1,776,115.06		2,828,061.36		778,833.96		834,186.06		1,613,020.02	
Abatement of original tax on income	8,802.93		13,347.85		22,150.78		3,996.27		4,789.50		8,786.77	
Net original tax on income	1,043,143.37		1,762,767.21		2,805,910.58		774,837.69		829,397.46		1,604,235.15	
Original tax on share value minimum	64,483.14		53,459.51		117,942.65		71,177.08		60,416.25		131,593.33	
Abatement of original tax on share value minimum	1,792.91		3,654.69		5,447.60		2,356.94		2,886.94		4,943.83	
Net original tax on share value minimum	62,690.23		49,804.82		112,495.05		68,820.19		57,825.31		126,649.50	
Original tax on gross receipts minimum	232,280.08		38,247.71		290,527.79		220,381.29		36,999.99		257,381.28	
Abatement of original tax on gross receipts minimum	6,123.28		1,803.94		7,927.22		4,726.38		3,17.78		5,044.16	
Net original tax on gross receipts minimum	226,156.80		56,443.77		282,600.57		215,654.91		36,682.21		252,337.12	
Additional tax	29,796.01		51,986.75		81,782.76		6,518.52		12,700.50		19,219.02	
Abatement of additional tax	758.88		81.03		839.91		32.59		—		32.59	
Net additional tax	29,037.13		51,905.72		80,942.85		6,485.93		12,700.50		19,186.43	
Net tax on ships and vessels	12,285.85		1,783.44		14,069.29		12,758.26		2,288.21		15,046.47	
Penalties	2,241.27		407.09		2,648.36		5,066.53		7,167.75		5,783.38	
Abatement of penalties	163.32		10.00		173.32		493.79		22.42		516.21	
Net penalties	2,077.94		397.09		2,475.03		4,572.74		694.33		5,267.07	
Interest assessed	4,178.68		5,928.85		10,107.53		1,190.17		1,930.86		3,121.03	
Ten per cent 1938 and fifteen per cent 1939, additional tax	319,375.89		490,750.49		810,326.38		415,764.88		544,557.70		960,322.58	
Total excise tax	3,735,624.79		5,856,178.71		9,591,803.50		3,445,067.47		4,542,682.02		7,987,749.49	
Total abatements Chap. 63, sec. 36 and sec. 51, G. L.	152,345.80		354,102.28		506,448.08		95,385.59		205,071.45		301,057.04	
Abatements under G. L. Chap. 58, sec. 27, as amended	14,295.28		7,995.23		22,290.51		1,388.40		10,136.61		12,025.01	
Total net excise tax	3,569,082.18		5,493,990.17		9,063,072.35		3,347,193.48		4,327,473.96		7,674,067.44	
Total net excise tax without penalties	3,567,004.24		5,489,593.08		9,060,597.32		3,342,620.74		4,326,779.63		7,669,400.37	
Massachusetts merchandise	184,937,949.00		329,782,457.00		514,720,406.00		173,841,349.00		276,671,961.00		450,513,310.00	
Other tangible property not locally taxed	49,905,842.00		38,433,301.00		88,339,143.00		46,737,270.00		36,811,684.00		83,548,954.00	
Total share value	246,843,791.00		1,072,621,323.00		1,819,062,789.00		739,530,734.00		1,005,256,310.00		1,744,787,044.00	
Income allocable to Massachusetts	42,989,186.66		72,286,055.23		115,275,241.89		30,456,611.08		45,854,150.95		76,310,562.03	
Value of machinery deducted in determining corporate excess	7,310,360.00		—		7,310,360.00		6,356,500.00		—		6,356,500.00	
Diminution of tax by machinery deduction with respect to corporate excess	36,551.80		—		36,551.80		31,782.50		—		31,782.50	
Total value of deductible items in determining corporate excess	471,255,262.00		648,015,511.00		1,119,270,773.00		485,793,846.00		598,411,135.00		1,084,204,981.00	

STATISTICS — Concluded

TABLE SIXTEEN —

	Foreign Business Corporations		Foreign Manufacturing Corporations		Totals		Foreign Business Corporations		Foreign Manufacturing Corporations		Totals	
	1938		1938		1938		1939		1939		1939	
Original tax on corporate excess	\$635,013.61		\$1,159,126.65		\$1,794,140.26		\$643,504.67		\$1,135,544.57		\$1,779,109.24	
Abatement of original tax on corporate excess	26,987.92		20,194.33		47,182.25		28,682.24		21,492.17		50,174.41	
Net original tax on corporate excess	608,025.69		1,138,932.32		1,746,958.01		614,822.43		1,114,052.40		1,728,933.83	
Original tax on tangible property minimum	54,677.10		460,801.88		515,538.98		52,208.49		248,946.05		301,154.54	
Abatement of original tax on tangible property minimum	237.68		8,843.54		9,081.22		1,672.56		7,337.70		9,010.26	
Net original tax on tangible property minimum	54,439.42		452,017.34		506,457.76		50,535.93		241,608.35		292,144.28	
Original tax on income	423,115.26		741,513.08		1,164,628.34		286,135.61		405,512.85		671,048.46	
Abatement of original tax on income	6,875.26		5,452.83		12,328.09		3,257.38		2,957.38		3,283.01	
Net original tax on income	416,240.00		736,060.25		1,152,300.25		265,809.98		402,555.47		668,365.45	
Original tax on share value minimum	3,439.60		—		3,439.60		1,983.11		—		1,983.11	
Abatement of original tax on share value minimum	—		—		—		—		—		—	
Net original tax on share value minimum	3,439.60		—		3,439.60		1,983.11		—		1,983.11	
Original tax on gross receipts minimum	32,902.34		11,043.40		43,945.74		32,434.22		10,492.57		42,916.79	
Abatement of original tax on gross receipts minimum	375.68		—		375.68		1,467.04		123.99		1,591.03	
Net original tax on gross receipts minimum	32,526.66		11,043.40		43,570.06		30,967.18		10,368.58		41,325.76	
Additional tax	4,110.57		15,676.50		19,787.07		167.63		19,134.10		19,301.73	
Abatement of additional tax	—		—		—		—		—		—	
Net additional tax	4,110.57		15,676.50		19,787.07		167.63		19,134.10		19,301.73	
Penalties	80.00		20.00		100.00		70.00		20.00		90.00	
Net penalties	—		—		—		—		—		—	
Interest assessed	80.00		20.00		100.00		70.00		20.00		90.00	
Ten per cent 1938 and fifteen per cent 1939, additional tax	1,828.24		2,168.82		3,997.06		775.69		1,228.82		2,004.51	
Total excise tax	108,913.36		252,692.02		361,605.38		135,039.33		265,022.94		400,062.27	
Total abatements Chap. 63, sec. 36 and sec. 51, G. L.	1,264,080.08		2,643,102.35		3,907,182.43		1,132,368.75		2,085,901.90		3,218,270.65	
Abatements under G. L. Chap. 58, sec. 27, as amended	34,476.54		34,490.70		68,967.24		32,147.47		31,911.24		64,058.71	
Total net excise tax	1,673.97		2,554.12		4,228.09		295.60		—		295.60	
Total net excise tax without penalties	1,227,929.57		2,606,037.53		3,833,987.10		1,099,925.68		2,053,990.66		3,153,896.34	
Massachusetts merchandise	47,551,939.00		142,220,462.00		3,833,887.10		1,099,855.68		2,053,970.66		3,153,826.34	
Other tangible property not locally taxed	16,892,173.00		15,147,771.00		189,772,401.00		42,510,398.00		124,757,894.00		167,268,292.00	
Total share value	184,888,153.00		425,055,871.00		32,039,944.00		18,111,975.00		13,140,777.00		31,252,752.00	
Income allocable to Massachusetts	17,049,113.06		30,114,759.73		609,942,024.00		215,777,563.00		268,068,461.00		433,846,024.00	
Value of machinery deducted in determining corporate excess	1,218,990.00		—		47,163,872.79		10,697,656.77		16,271,177.84		26,968,834.61	
Diminution of tax by machinery deduction with respect to corporate excess	6,094.95		—		6,094.95		5,223.92		1,097.54		6,321.46	
Total value of deductible items in determining corporate excess	61,560,502.00		115,050,851.00		176,611,353.00		55,873,903.00		106,746,040.00		162,619,943.00	

SECURITIES CORPORATIONS

	1938	1939
Six per cent measure	\$3,539.40	\$13,936.72
Three per cent measure	1,479.74	220.46
One and one-half per cent measure	—	—
Minimum taxes:		
Capital stock minimum measure	5,327.89	5,983.31
G. L. Chapter 63, Section 56A minimum measure	40,467.89	4,031.54
Acts of 1934, Chapter 317 minimum measure	15,596.17	32,649.96
Interest assessed	46.66	47.78
Penalty	—	—
Ten per cent (1938) and 15 per cent (1939) additional tax	6,567.80	8,392.74
Total excise tax	73,025.55	65,262.51
Taxable interest and dividends	7,963,401.89	4,449,973.96
Interest deduction	144,237.48	119,014.35
Taxable gains	2,372,954.74	4,512,077.18
Taxable business income	—	—
Total share value	137,214,483.00	141,726,014.00

The following table shows the amount of tangible property of domestic business and manufacturing corporations and foreign business and manufacturing corporations in each city or town as determined from the 1938 returns.

	Domestic Business Corporations	Domestic Manufacturing Corporations	Foreign Business Corporations	Foreign Manufacturing Corporations
Abington	\$279,117	\$405,410	\$22,324	\$197,419
Acton	99,648	190,475	2,124	602,926
Acushnet	5,403	575,871	3,463	3,085
Adams	235,466	5,694,349	92,711	612,961
Agawam	995,447	267,336	99	10,309
Alford	—	—	—	—
Amesbury	166,393	2,067,543	38,890	180,379
Amherst	534,458	62,636	27,338	60,618
Andover	1,185,927	6,682,415	41,942	49,735
Arlington	1,932,206	414,744	234,109	64,459
Ashburnham	61,000	364,352	2,181	40,019
Ashby	40,422	300	—	2,380
Ashfield	2,800	150	100	19,567
Ashland	94,846	201,575	—	1,319,102
Athol	596,716	6,335,462	117,052	121,707
ATTLEBORO	808,583	5,215,255	533,732	3,511,205
Auburn	329,712	923,726	833	368,943
Avon	14,651	34,879	7,567	1,975
Ayer	520,773	66,785	40,425	10,846
Barnstable	2,361,470	150,786	265,348	86,661
Barre	237,938	2,908,453	1,169	1,661
Becket	22,530	60,851	301	47,309
Bedford	127,238	1,500	2,648	1,893
Belchertown	13,442	49,107	30,793	1,225
Bellingham	—	286,911	14,078	1,088
Belmont	1,087,903	43,978	82,170	7,986
Berkley	—	—	175	4,581
Berlin	23,946	—	—	714
Bernardston	3,566	—	491	2,080
Beverly	1,339,925	631,483	1,152,836	9,675,898
Billerica	179,272	867,978	36,203	518,571
Blackstone	40,045	—	2,787	7,521
Blandford	4,430	4,450	—	332
Bolton	6,875	—	—	1,282
Boston	288,896,416	103,216,296	49,737,072	53,491,341
Bourne	310,495	19,772	246,498	243,943
Boxborough	—	—	—	324
Boxford	134,862	—	—	270
Boylston	9,421	—	205	483
Braintree	686,313	1,038,115	150,060	4,775,696
Brewster	60,632	—	3,543	12,960

	Domestic Business Corporations	Domestic Manufacturing Corporations	Foreign Business Corporations	Foreign Manufacturing Corporations
Bridgewater	\$200,964	\$869,842	\$27,493	\$80,872
Brimfield	14,678	250	82	20,386
Brockton	7,329,600	9,935,803	1,289,965	1,393,691
Brookfield	11,039	518,926	2,126	4,337
Brookline	14,159,490	758,340	706,427	103,585
Buckland	11,433	217,474	—	641
Burlington	65,899	20,000	222	6,697
CAMBRIDGE	27,594,107	30,943,691	4,615,642	19,525,089
Canton	531,773	2,910,250	12,173	72,738
Carlisle	32,894	—	—	425
Carver	744,041	—	770	1,795
Charlemont	17,245	16,889	133	1,541
Charlton	14,618	493,680	41	1,850
Chatham	396,305	175	99,043	3,125
Chelmsford	620,788	1,214,085	7,463	148,935
CHELSEA	7,572,831	7,228,491	3,575,205	617,678
Cheshire	33,800	—	276	245,605
Chester	4,312	385,788	3,492	10,949
Chesterfield	8,110	2,075	—	171
CHICOPPEE	3,053,578	5,679,948	1,417,404	17,081,916
Chilmark	35,310	—	44	361
Clarksburg	1,000	5,350	—	712,723
Clinton	479,637	1,860,587	227,360	1,053,449
Cohasset	139,217	2,115	3,902	1,596
Colrain	3,100	231,678	260	1,370
Concord	459,604	273,741	43,374	341,216
Conway	2,187	15,913	1,275	866
Cummington	23,684	5,650	855	541
Dalton	57,094	4,452,832	6,789	12,560
Dana	—	5,250	—	347
Danvers	484,799	771,139	46,016	345,721
Dartmouth	237,206	103,954	9,051	10,914
Dedham	625,439	223,326	51,153	40,823
Deerfield	246,830	130,014	51,481	88,054
Dennis	129,928	5,550	4,995	4,028
Dighton	275,176	2,330,810	11,619	14,258
Douglas	2,055	1,172,038	263	29,622
Dover	10,839	334	3	141,504
Dracut	37,610	1,590,444	2,066	2,064
Dudley	113,595	2,885,713	6,010	274,132
Dunstable	400	850	—	600
Duxbury	115,445	40,255	4,743	1,987
East Bridgewater	54,511	654,560	5,547	108,874
East Brookfield	—	37,206	4,450	325,130
East Longmeadow	90,761	22,734	29,937	3,547
Eastham	21,532	—	196	1,444
Easthampton	594,735	5,730,875	106,687	120,894
Easton	77,487	390,562	4,339	372,877
Edgartown	139,925	25,077	22,469	889
Egremont	123,733	—	—	1,447
Enfield	1,543	15,891	367,318	521
Erving	200	1,708,179	190	119,989
Essex	8,071	6,425	2,008	613
EVERETT	6,866,353	10,904,850	5,707,318	1,972,614
Fairhaven	320,559	103,438	51,003	1,033,724
FALL RIVER	11,529,965	19,655,607	3,816,584	5,213,271
Falmouth	1,414,469	67,191	210,293	36,126
Fitchburg	3,719,243	12,716,589	523,825	332,419
Florida	37,650	—	10	439
Foxborough	270,627	1,962,178	9,188	301,759
Framingham	3,535,607	7,303,450	582,555	577,420
Franklin	202,997	1,728,901	20,032	196,948
Freetown	133,573	29,150	1	3,357
Gardner	1,886,527	8,544,538	203,940	398,896
Gay Head	2,500	—	285	74
Georgetown	27,184	—	1,968	13,751
Gill	21,875	—	14	703
GLOUCESTER	3,710,104	3,407,183	469,566	305,175
Goshen	10,000	—	212	255
Gosnold	—	—	—	—
Grafton	85,510	1,840,794	556	16,932
Granby	1,000	10,070	—	1,823
Granville	800	81,488	6,000	1,226
Great Barrington	1,846,605	1,207,946	40,666	108,699
Greenfield	2,084,306	4,303,745	842,809	292,173
Greenwich	22,320	—	—	517
Groton	58,473	1,207,721	154	1,951
Groveland	2,534	27,063	1,810	680
Hadley	327,719	100	28,768	2,459
Halifax	297,572	738	9	977
Hamilton	46,289	—	10,407	918
Hampden	22,160	200	—	449
Hancock	17,723	—	384	410

	Domestic Business Corporations	Domestic Manufacturing Corporations	Foreign Business Corporations	Foreign Manufacturing Corporations
Hauover	\$65,989	\$618,541	\$5,475	\$13,029
Hanson	252,173	262,333	10	81,336
Hardwick	31,354	866,321	2,267	603,002
Harvard	6,000	—	15	1,182
Harwich	447,056	1,163	8,868	42,419
Hatfield	7,621	52,810	481,056	1,633
HAVERHILL	4,227,874	4,679,640	1,008,237	1,705,010
Hawley	—	—	—	356
Heath	800	440	—	352
Hingham	512,492	111,118	8,354	4,869
Hinsdale	23,093	5,800	36,341	1,190
Holbrook	70,921	617,246	3,509	8,158
Holden	110,319	766,873	390	13,078
Holland	—	46,235	—	61
Holliston	51,378	53,142	1,981	26,075
HOLYOKE	7,749,586	27,270,469	964,469	12,295,358
Hopedale	46,199	9,554	3	5,755,298
Hopkinton	268,121	4,150	2,415	1,017
Hubbardston	38,256	10,064	1	2,234
Hudson	1,266,982	1,724,287	232,798	237,988
Hull	1,148,019	10,195	3,002	13,470
Hungtington	27,736	40,402	11,274	13,134
Ipswich	374,060	673,657	28,818	29,857
Kingston	34,281	357,948	10,755	37,608
Lakeville	29,877	1,450	—	1,462
Lancaster	32,869	900	157	3,118
Lanesborough	—	—	215	11,066
LAWRENCE	7,400,797	53,494,510	752,603	3,059,529
Lee	102,613	961,030	8,368	2,031,329
Leicester	112,059	490,436	2,629	8,154
Lenox	605,074	1,500	33,100	528,533
Leominster	1,239,079	2,848,066	349,098	3,925,766
Leverett	—	10,828	1	2,594
Lexington	682,245	93,867	61,439	127,972
Leyden	—	—	—	181
Lincoln	15,335	—	2	2,470
Littleton	153,439	406,030	900	4,614
Longmeadow	505,757	4,660	7,494	1,269
Lowell	9,724,754	20,049,889	2,056,859	6,578,162
Ludlow	106,148	10,350	4,758	1,623
Lunenburg	46,046	124,578	3,000	508
LYNN	9,432,570	10,839,846	1,806,096	18,124,094
Lynnfield	163,934	21,034	—	2,618
MALDEN	5,525,241	4,961,761	1,132,929	981,328
Manchester	87,090	18,416	255,723	7,555
Mansfield	245,897	2,100,801	19,694	210,407
Marblehead	542,661	69,814	32,123	31,977
Marion	68,484	2,620	157,307	1,410
Marlborough	620,997	1,593,792	96,490	388,655
Marshfield	97,604	21,631	5,045	2,336
Mashpee	49,388	—	—	122
Mattapoisett	28,259	2,975	44,929	1,067
Maynard	281,765	4,363,452	60,422	36,160
Medfield	50,455	108,615	4,109	897
MEDFORD	4,078,827	1,766,615	99,039	302,635
Medway	44,864	184,811	2,329	317,627
MELROSE	707,477	406,800	390,174	185,979
Mendon	27,903	88,968	—	972
Merrimac	92,310	175,084	3,329	14,466
Methuen	736,133	2,240,564	13,070	45,802
Middleborough	557,152	754,903	52,155	104,166
Middlefield	1,739	75	6	559
Middleton	8,360	387,848	4,510	112,142
Milford	1,050,938	1,426,428	225,996	568,504
Milbury	79,857	3,040,956	13,292	30,813
Millis	253,638	485,453	73	823,403
Millville	5,024	1,227	136,963	1,652
Milton	955,430	706,061	22,488	24,934
Monroe	1,200	—	—	553,985
Monson	21,000	1,317,901	6,237	11,600
Montague	257,095	2,045,015	13,233	194,048
Monterey	23,413	—	—	440
Montgomery	100	2,075	—	1,395
Mt. Washington	1,650	—	—	—
Nahant	202,974	—	369	1,188
Nantucket	390,140	216,173	82,118	5,855
Natick	653,570	785,036	252,052	109,674
Needham	760,095	1,510,034	51,581	242,232
New Ashford	—	—	4	153
NEW BEDFORD	11,110,427	30,846,816	2,534,024	5,957,672
New Braintree	—	700	—	12,500
New Marlborough	34,983	168,787	268	1,184
New Salem	2,900	51,775	—	257

	Domestic Business Corporations	Domestic Manufacturing Corporations	Foreign Business Corporations	Foreign Manufacturing Corporations
Newbury	\$54,462	\$76,853	\$1	\$1,303
NEWBURYPORT	784,421	1,365,243	191,189	352,176
NEWTON	5,366,828	3,724,670	571,964	1,453,951
Norfolk	23,450	207,616	22	570
NORTH ADAMS	1,827,253	8,313,953	318,630	1,346,130
North Andover	74,275	2,805,070	20,170	30,579
North Attleborough	516,310	1,644,208	62,433	270,376
North Brookfield	47,174	485,683	2,756	984
North Reading	2,029	22,055	3,501	1,603
NORTHAMPTON	1,570,946	1,119,236	445,307	3,127,951
Northborough	25,750	2,500	2,559	8,956
Northbridge	176,882	9,113,413	17,474	252,918
Northfield	211,638	—	3,307	5,568
Norton	94,911	402,221	1,879	2,605
Norwell	16,165	11,560	—	1,797
Norwood	1,531,868	9,418,821	488,913	540,999
Oak Bluffs	59,410	—	183,195	7,789
Oakham	10,770	—	386	302
Orange	175,079	989,966	4,564	270,505
Orleans	114,648	5,175	7,415	4,416
Otis	42,150	30,408	105	409
Oxford	253,243	689,675	4,682	27,140
Palmer	542,106	1,229,764	261,037	1,330,493
Paxton	2,050	200	—	658
PEABODY	1,602,443	8,061,860	546,131	6,709,071
Pelham	—	4,350	9,214	915
Pembroke	163,758	36,930	24,618	1,833
Pepperell	59,730	983,880	25,212	100,972
Peru	13,355	—	—	1,479
Petersham	6,760	6,308	—	2,201
Phillipston	5,570	3,100	10	252
PITTSFIELD	6,511,103	4,509,698	1,606,227	16,603,286
Plainfield	26,500	4,700	—	168
Plainville	52,491	344,661	19,109	2,708
Plymouth	1,123,582	7,169,176	122,974	45,135
Plympton	86,980	5,925	238	336
Princeton	29,478	4,925	408	745
Provincetown	246,187	—	33,656	492,514
QUINCY	7,175,213	6,198,262	960,461	8,334,091
Randolph	146,072	177,129	14,492	33,088
Raynham	27,599	29,137	2,544	3,429
Reading	590,737	347,941	47,728	740,301
Rehoboth	15,283	73,708	746	5,358
REVERE	2,950,168	290,448	2,806,463	201,901
Richmond	12,753	—	1	410
Rochester	239,934	7,205	—	49
Rockland	990,411	883,623	50,224	69,360
Rockport	140,062	268,671	2,092	643
Rowe	—	125	—	18,609
Rowley	7,131	2,394	393	3,923
Royalston	15,925	8,016	13	553
Russell	47,653	2,693,518	4	3,895
Rutland	81,804	—	—	555
SALEM	6,338,669	8,623,926	451,032	485,813
Salisbury	39,390	194,854	1,447	75,149
Sandisfield	—	—	—	121
Sandwich	97,089	—	373,367	3,597
Saugus	614,400	196,249	83,426	33,812
Savoy	—	1,800	—	1,494
Scituate	550,733	125	10,873	7,720
Seekonk	89,691	57,990	48,753	21,284
Sharon	119,704	15,383	5,007	2,142
Sheffield	15,220	300	25,001	15,210
Shelburne	28,931	81,072	7,096	11,303
Sherborn	30,642	17,750	319	1,727
Shirley	7,570	980,057	667	1,186
Shrewsbury	216,544	13,387	8,776	167,807
Shutesbury	4,200	11,522	—	94
Somerset	99,587	58,641	5,628	16,989
SOMERVILLE	12,878,454	3,341,475	3,091,639	11,107,138
South Hadley	312,886	1,315,163	4,861	2,155
Southampton	4,230	32,636	245	1,132
Southborough	20,799	—	298	323,317
Southbridge	628,809	3,598,945	81,831	100,106
Southwick	200,671	13,176	69,010	3,042
Spencer	212,843	853,954	6,674	184,193
SPRINGFIELD	46,448,737	23,389,722	7,708,716	13,524,627
Sterling	106,972	545	341	1,303
Stockbridge	130,644	119,674	29	1,487
Stoneham	463,543	480,535	74,660	260,534
Stoughton	419,400	1,649,279	28,398	86,774
Stow	137	240,540	—	1,150

	Domestic Business Corporations	Domestic Manufacturing Corporations	Foreign Business Corporations	Foreign Manufacturing Corporations
Sturbridge	\$44,214	\$313,559	453	\$174,776
Sudbury	39,279	45,363	19,356	20,362
Sunderland	36,353	—	217	1,599
Sutton	18,117	249,753	—	2,097
Swampscott	964,007	132,980	82,466	25,828
Swansea	45,253	319,595	75	1,191
TAUNTON	2,498,320	5,669,419	512,191	1,574,861
Templeton	81,415	570,565	5,762	1,944
Tewksbury	53,682	18,800	—	11,236
Tisbury	249,516	1,780	44,239	63,765
Tolland	3,844	1,030	—	65
Topsfield	74,685	4,562	—	1,295
Townsend	18,414	426,866	1,506	64,866
Truro	50,678	3,600	201	1,904
Tyngsborough	4,900	450	2,524	1,573
Tyringham	—	4,300	225	57
Upton	17,135	432,507	2	5,302
Uxbridge	233,058	2,956,005	9,036	37,245
Wakefield	1,038,174	1,582,903	60,247	41,407
Wales	11,912	18,758	—	191
Walpole	741,739	6,434,677	35,981	13,730
WALTHAM	4,856,085	6,380,368	834,708	599,942
Ware	302,001	2,140,140	63,926	52,775
Wareham	196,575	196,575	70,536	142,868
Warren	52,145	448,020	3,905	487,154
Warwick	6,010	9,268	202	1,095
Washington	150	—	134	1,439
Watertown	3,137,080	2,899,571	748,192	5,573,270
Wayland	143,545	68,235	2,783	10,660
Webster	448,433	2,329,032	112,178	215,188
Wellesley	2,777,353	395,145	48,213	37,560
Wellfleet	49,410	59,780	5,413	1,101
Wendell	120	18,925	—	241
Wenham	901	—	25	7,048
West Boylston	125,548	3,201	1,013	1,446
West Bridgewater	48,204	346	3,819	1,971
West Brookfield	25,025	54,645	26,021	—
West Newbury	151,669	—	—	240
West Springfield	1,807,590	8,803,357	167,018	129,391
West Stockbridge	62,137	93,771	6	125,167
West Tisbury	118,006	—	—	—
Westborough	180,952	329,102	23,849	83,877
WESTFIELD	1,562,192	5,070,524	312,034	1,130,016
Westford	39,462	4,692,117	167	1,848
Westhampton	—	—	—	224
Westminster	71,194	—	113	1,779
Weston	265,466	16,005	5,464	4,320
Westport	26,323	63,624	332	1,560
Westwood	171,461	52,800	714	750
Weymouth	1,083,667	1,228,311	125,864	981,278
Whately	3,200	3,110	71,982	482
Whitman	240,927	1,432,626	53,739	142,557
Wilbraham	69,856	650,756	180	9,884
Williamsburg	10,584	13,909	1,186	144,017
Williamstown	197,620	67,627	28,188	3,869
Wilmington	124,536	12,371	322	2,271
Winchendon	388,083	1,750,283	25,698	59,058
Winchester	929,055	1,186,400	122,998	75,476
Windsor	12,450	1,700	—	1,527
Winthrop	524,857	45,075	35,565	1,625
Woburn	1,512,258	3,195,474	2,244,549	458,497
WORCESTER	33,356,158	55,596,537	7,117,128	23,206,740
Worthington	2,943	1,325	—	698
Wrentham	235,391	431,855	6,949	2,692
Yarmouth	200,668	9,259	163,583	30,899
	\$653,498,615	\$727,177,307	\$125,956,537	\$301,025,071

TABLE D—DISTRIBUTION OF CORPORATION TAXES TO CITIES AND TOWNS
YEAR ENDING NOVEMBER 30, 1939

	Gas, Electric Light and Water Tax dis- tributed	Domestic and Foreign Business Tax dis- tributed	Totals
Abington	—	\$3,711.97	\$3,711.97
Acton	—	7,109.14	7,109.14
Acushnet	—	4,865.92	4,865.92
Adams	—	72,898.61	72,898.61
Agawam	—	3,857.70	3,857.70
Alford	—	—	—
Amesbury	—	16,129.56	16,129.56
Amherst	—	1,530.74	1,530.74
Andover	—	57,604.87	57,604.87
Arlington	—	1,746.64	1,746.64
Ashburnham	—	3,791.35	3,791.35
Ashby	—	9.47	9.47
Ashfield	—	268.29	268.29
Ashland	—	3,986.21	3,986.21
Athol	—	62,779.86	62,779.86
ATTLEBORO	—	72,445.69	72,445.69
Auburn	—	5,649.09	5,649.09
Avon	—	224.67	224.67
Ayer	—	651.09	651.09
Barnstable	—	144.32	144.32
Barre	—	16,055.45	16,055.45
Becket	—	1,280.98	1,280.98
Bedford	—	214.57	214.57
Belchertown	—	1,972.71	1,972.71
Bellingham	—	3,851.48	3,851.48
Belmont	—	82.22	82.22
Berkley	—	290.98	290.98
Berlin	—	27.03	27.03
Bernardston	—	—	—
BEVERLY	—	34,658.23	34,658.23
Billerica	—	10,632.16	10,632.16
Blackstone	—	—	—
Blandford	—	—	—
Bolton	—	—	—
Boston	—	692,321.00	692,321.00
Bourne	—	4,553.66	4,553.66
Boxborough	—	—	—
Boxford	—	—	—
Boylston	—	—	—
Braintree	—	27,720.32	27,720.32
Brewster	—	—	—
Bridgewater	—	7,255.95	7,255.95
Brimfield	—	170.72	170.72
BROCKTON	—	62,212.64	62,212.64
Brookfield	—	4,858.21	4,858.21
Brookline	—	1,568.33	1,568.33
Buckland	—	852.84	852.84
Burlington	—	—	—
CAMBRIDGE	—	206,034.27	206,034.27
Canton	—	26,519.60	26,519.60
Carlisle	—	—	—
Carver	—	35.39	35.39

TABLE D—DISTRIBUTION OF CORPORATION TAXES TO CITIES AND TOWNS
YEAR ENDING NOVEMBER 30, 1939—Continued

	Gas, Electric Light and Water Tax dis- tributed	Domestic and Foreign Business Tax dis- tributed	Totals
Charlemont	—	\$82.27	\$82.27
Charlton	—	5,495.80	5,495.80
Chatham	—	—	—
Chelmsford	—	14,634.21	14,634.21
CHELSEA	—	60,872.70	60,872.70
Cheshire	—	1,592.93	1,592.93
Chester	—	2,930.83	2,930.83
Chesterfield	—	28.89	28.89
CHICOPEE	—	145,942.09	145,942.09
Chilmark	—	—	—
Clarksburg	—	7,662.35	7,662.35
Clinton	—	23,892.15	23,892.15
Cohasset	—	—	—
Colrain	—	5,058.60	5,058.60
Concord	—	3,066.04	3,066.04
Conway	—	99.35	99.35
Cummington	—	—	—
Dalton	—	30,645.92	30,645.92
Dana	—	35.47	35.47
Danvers	—	5,557.63	5,557.63
Dartmouth	—	—	—
Dedham	—	3,776.40	3,776.40
Deerfield	—	710.29	710.29
Dennis	—	—	—
Dighton	—	16,490.24	16,490.24
Douglas	—	13,018.95	13,018.95
Dover	—	173.18	173.18
Dracut	—	12,818.64	12,818.64
Dudley	—	41,001.42	41,001.42
Dunstable	—	—	—
Duxbury	—	—	—
East Bridgewater	—	9,003.59	9,003.59
East Brookfield	—	471.56	471.56
East Longmeadow	—	—	—
Eastham	—	—	—
Easthampton	—	61,683.49	61,683.49
Easton	—	4,381.41	4,381.41
Edgartown	—	287.76	287.76
Egremont	—	—	—
Enfield	—	—	—
Erving	—	14,482.14	14,482.14
Essex	—	—	—
EVERETT	—	120,518.89	120,518.89
Fairhaven	—	8,934.09	8,934.09
FALL RIVER	—	581,772.91	581,772.91
Falmouth	—	289.77	289.77
FITCHBURG	—	94,372.26	94,372.26
Florida	—	—	—
Foxborough	—	6,025.32	6,025.32
Framingham	—	47,866.56	47,866.56
Franklin	—	20,679.73	20,679.73
Freetown	—	76.01	76.01

TABLE D—DISTRIBUTION OF CORPORATION TAXES TO CITIES AND TOWNS
YEAR ENDING NOVEMBER 30, 1939—Continued

	Gas, Electric Light and Water Tax dis- tributed	Domestic and Foreign Business Tax dis- tributed	Totals
GARDNER	—	\$39,633.34	\$39,633.34
Gay Head	—	—	—
Georgetown	—	6.64	6.64
Gill	—	116.69	116.69
GLOUCESTER	—	16,019.80	16,019.80
Goshen	—	—	—
Gosnold	—	—	—
Grafton	—	16,751.68	16,751.68
Granby	—	—	—
Granville	—	406.95	406.95
Great Barrington	—	20,113.27	20,113.27
Greenfield	—	19,268.17	19,268.17
Greenwich	—	—	—
Groton	—	12,629.97	12,629.97
Groveland	—	2.65	2.65
Hadley	—	42.95	42.95
Halifax	—	—	—
Hamilton	—	—	—
Hampden	—	—	—
Hancock	—	—	—
Hanover	—	6,169.64	6,169.64
Hanson	—	1,992.04	1,992.04
Hardwick	—	5,768.42	5,768.42
Harvard	—	—	—
Harwich	—	—	—
Hatfield	—	101.62	101.62
HAVERHILL	—	38,715.93	38,715.93
Hawley	—	—	—
Heath	—	—	—
Hingham	—	1,286.04	1,286.04
Hinsdale	—	113.69	113.69
Holbrook	—	2,898.78	2,898.78
Holden	—	5,145.76	5,145.76
Holland	—	—	—
Holliston	—	252.06	252.06
HOLYOKE	—	256,229.90	256,229.90
Hopedale	—	66,125.09	66,125.09
Hopkinton	—	942.94	942.94
Hubbardston	—	—	—
Hudson	—	26,683.68	26,683.68
Hull	—	—	—
Huntington	—	610.50	610.50
Ipswich	—	4,001.43	4,001.43
Kingston	—	1,651.53	1,651.53
Lakeville	—	—	—
Lancaster	—	—	—
Lanesborough	—	—	—
LAWRENCE	—	396,509.46	396,509.46
Lee	—	13,433.34	13,433.34
Leicester	—	2,418.96	2,418.96
Lenox	—	618.93	618.93
LEOMINSTER	—	59,193.09	59,193.09

TABLE D—DISTRIBUTION OF CORPORATION TAXES TO CITIES AND TOWNS
YEAR ENDING NOVEMBER 30, 1939—Continued

	Gas, Electric Light and Water Tax dis- tributed	Domestic and Foreign Business Tax dis- tributed	Totals
Leverett	—	\$389.45	\$389.45
Lexington	—	182.69	182.69
Leyden	—	—	—
Lincoln	—	—	—
Littleton	—	2,790.85	2,790.85
Longmeadow	—	73.78	73.78
LOWELL	—	243,727.66	243,727.66
Ludlow	—	49,725.90	49,725.90
Lunenburg	—	—	—
LYNN	\$60,498.26	199,477.72	259,975.98
Lynnfield	590.58	128.13	718.71
MALDEN	—	30,235.93	30,235.93
Manchester	—	146.46	146.46
Mansfield	—	24,425.41	14,425.41
Marblehead	2,578.38	301.60	2,879.98
Marion	—	—	—
MARLBOROUGH	—	10,890.35	10,890.35
Marshfield	—	—	—
Mashpee	—	19.07	19.07
Mattapoissett	—	—	—
Maynard	—	47,317.22	47,317.22
Medfield	—	1,148.29	1,148.29
MEDFORD	—	17,017.85	17,017.85
Medway	—	2,847.73	2,847.73
MELROSE	—	2,021.80	2,021.80
Mendon	—	664.07	664.07
Merrimac	—	1,889.50	1,889.50
Methuen	—	32,159.48	32,159.48
Middleborough	—	5,291.30	5,291.30
Middlefield	—	—	—
Middleton	—	3,384.26	3,384.26
Milford	—	9,446.99	9,446.99
Millbury	—	31,221.08	31,221.08
Millis	—	9,105.52	9,105.52
Millville	—	121.27	121.27
Milton	—	5,706.13	5,706.13
Monroe	—	8,476.82	8,476.82
Monson	—	8,613.04	8,613.04
Montague	—	34,226.43	34,226.43
Monterey	—	—	—
Montgomery	—	—	—
Mount Washington	—	—	—
Nahant	893.07	—	893.07
Nantucket	—	147.57	147.57
Natick	—	9,564.34	9,564.34
Needham	—	8,107.76	8,107.76
New Ashford	—	—	—
NEW BEDFORD	—	585,976.26	585,976.26
New Braintree	—	—	—
New Marlborough	—	593.65	593.65
New Salem	—	—	—
Newbury	—	241.73	241.73

TABLE D—DISTRIBUTION OF CORPORATION TAXES TO CITIES AND TOWNS
YEAR ENDING NOVEMBER 30, 1939—Continued

	Gas, Electric Light and Water Tax dis- tributed	Domestic and Foreign Business Tax dis- tributed	Totals
NEWBURYPORT	—	\$15,084.01	\$15,084.01
NEWTON	—	20,788.18	20,788.18
Norfolk	—	3,018.71	3,018.71
NORTH ADAMS	—	89,416.89	89,416.89
North Andover	—	28,348.32	28,348.32
North Attleborough	—	14,016.15	14,016.15
North Brookfield	—	2,559.04	2,559.04
North Reading	—	20.57	20.57
NORTHAMPTON	—	30,393.56	30,393.56
Northborough	—	12.47	12.47
Northbridge	—	91,973.73	91,973.73
Northfield	—	262.09	262.09
Norton	—	3,928.18	3,928.18
Norwell	—	—	—
Norwood	—	86,169.33	86,169.33
Oak Bluffs	—	39.85	39.85
Oakham	—	—	—
Orange	—	11,114.02	11,114.02
Orleans	—	—	—
Otis	—	20.29	20.29
Oxford	—	9,226.89	9,226.89
Palmer	—	45,729.02	45,729.02
Paxton	—	—	—
PEABODY	—	128,891.19	128,891.19
Pelham	—	17.82	17.82
Pembroke	—	4,408.42	4,408.42
Pepperell	—	7,059.28	7,059.28
Peru	—	—	—
Petersham	—	—	—
Phillipston	—	—	—
PITTSFIELD	—	100,932.55	100,932.55
Plainfield	—	—	—
Plainville	—	3,081.16	3,081.16
Plymouth	—	33,183.32	33,183.32
Plympton	—	—	—
Prescott	—	—	—
Princeton	—	—	—
Provincetown	—	745.76	745.76
QUINCY	—	87,242.25	87,242.25
Randolph	—	736.23	736.23
Raynham	—	247.69	247.69
Reading	—	10,339.14	10,339.14
Rehoboth	—	1,058.88	1,058.88
REVERE	—	4,258.76	4,258.76
Richmond	—	—	—
Rochester	—	—	—
Rockland	—	8,458.56	8,458.56
Rockport	—	1,233.29	1,233.29
Rowe	—	413.20	413.20
Rowley	—	—	—
Royalston	—	—	—
Russell	—	35,683.65	35,683.65

TABLE D—DISTRIBUTION OF CORPORATION TAXES TO CITIES AND TOWNS
YEAR ENDING NOVEMBER 30, 1939—Continued

	Gas, Electric Light and Water Tax dis- tributed	Domestic and Foreign Business Tax dis- tributed	Totals
Rutland	—	—	—
SALEM	—	\$119,587.23	\$119,587.23
Salisbury	—	1,424.03	1,424.03
Sandisfield	—	—	—
Sandwich	—	8.46	8.46
Saugus	\$3,773.94	1,765.95	5,539.89
Savoy	—	—	—
Scituate	—	—	—
Seekonk	—	513.19	513.19
Sharon	—	112.68	112.68
Sheffield	—	663.15	663.15
Shelburne	—	703.41	703.41
Sherborn	—	—	—
Shirley	—	12,997.59	12,997.59
Shrewsbury	—	1,875.90	1,875.90
Shutesbury	—	—	—
Somerset	—	1,192.26	1,192.26
SOMERVILLE	—	50,368.56	50,368.56
South Hadley	—	15,699.24	15,699.24
Southampton	—	195.54	195.54
Southborough	—	1,438.55	1,438.55
Southbridge	—	34,177.89	34,177.89
Southwick	—	229.35	229.35
Spencer	—	6,001.66	6,001.66
SPRINGFIELD	—	201,018.95	201,018.95
Sterling	—	558.53	558.53
Stockbridge	—	604.25	604.25
Stoneham	—	1,840.56	1,840.56
Stoughton	—	11,787.71	11,787.71
Stow	—	1,631.96	1,631.96
Sturbridge	—	2,457.62	2,457.62
Sudbury	—	73.49	73.49
Sunderland	—	—	—
Sutton	—	2,981.05	2,981.05
Swampscott	3,687.51	1,086.57	4,774.08
Swansea	—	4,533.52	4,533.52
TAUNTON	—	106,871.23	106,871.23
Templeton	—	11,554.68	11,554.68
Tewksbury	—	—	—
Tisbury	—	92.04	92.04
Tolland	—	—	—
Topsfield	—	23.03	23.03
Townsend	—	4,945.79	4,945.79
Truro	—	—	—
Tyngsborough	—	—	—
Tyringham	—	93.34	93.34
Upton	—	2,442.51	2,442.51
Uxbridge	—	19,351.90	19,351.90
Wakefield	—	6,644.37	6,644.37
Wales	—	411.72	411.72
Walpole	—	107,891.80	107,891.80
WALTHAM	—	142,526.38	142,526.38

TABLE D—DISTRIBUTION OF CORPORATION TAXES TO CITIES AND TOWNS
YEAR ENDING NOVEMBER 30, 1939—Concluded

	Gas, Electric Light and Water Tax dis- tributed	Domestic and Foreign Business Tax dis- tributed	Totals
Ware	—	\$27,741.00	\$27,741.00
Wareham	—	1,846.12	1,846.12
Warren	—	5,876.63	5,876.63
Warwick	—	—	—
Washington	—	—	—
Watertown	—	54,837.93	54,837.93
Wayland	—	86.23	86.23
Webster	—	28,642.63	28,642.63
Wellesley	—	2,004.79	2,004.79
Wellfleet	—	61.71	61.71
Wendell	—	333.45	333.45
Wenham	—	—	—
West Boylston	—	21.77	21.77
West Bridgewater	—	—	—
West Brookfield	—	504.81	504.81
West Newbury	—	—	—
West Springfield	—	48,455.14	48,455.14
West Stockbridge	—	3,016.71	3,016.71
West Tisbury	—	—	—
Westborough	—	5,165.14	5,165.14
WESTFIELD	—	44,943.37	44,943.37
Westford	—	17,428.12	17,428.12
Westhampton	—	—	—
Westminster	—	—	—
Weston	—	215.73	215.73
Westport	—	1,172.52	1,172.52
Westwood	—	—	—
Weymouth	—	8,087.24	8,087.24
Whately	—	—	—
Whitman	—	10,919.30	10,919.30
Wilbraham	—	7,466.15	7,466.15
Williamsburg	—	735.94	735.94
Williamstown	—	1,199.01	1,199.01
Wilmington	—	—	—
Winchendon	—	19,418.97	19,418.97
Winchester	—	4,738.15	4,738.15
Windsor	—	—	—
Winthrop	—	296.17	296.17
WOBURN	—	39,846.72	39,846.72
WORCESTER	—	584,920.10	584,920.10
Worthington	—	—	—
Wrentham	—	2,875.89	2,875.89
Yarmouth	—	269.59	269.59
	\$72,021.74	\$7,876,282.92	\$7,948,304.66

DIVISION OF INHERITANCE TAXES

The following table shows the amount of inheritance taxes paid to Massachusetts during each fiscal year (ending November thirtieth) since the present law became effective:

1908 . . .	\$357,529.46	1924 . . .	\$6,489,173.41
1909 . . .	908,134.42	1925 . . .	5,920,307.41
1910 . . .	1,467,697.10	1926 . . .	6,511,302.84
1911 . . .	2,029,225.13	1927 . . .	10,751,882.63
1912 . . .	2,154,406.85	1928 . . .	10,337,738.99
1913 . . .	2,832,674.12	1929 . . .	12,082,348.57
1914 . . .	2,277,382.19	1930 . . .	14,337,250.92
1915 . . .	3,204,177.32	1931 . . .	11,688,657.25
1916 . . .	4,223,843.35	1932 . . .	10,970,740.81
1917 . . .	3,900,247.10	1933 . . .	7,996,136.68
1918 . . .	5,841,204.68	1934 . . .	5,725,952.02
1919 . . .	5,002,697.13	1935 . . .	5,966,820.28
1920 . . .	4,607,663.00	1936 . . .	6,221,788.49
1921 . . .	7,322,947.10	1937 . . .	7,690,938.62
1922 . . .	6,805,977.44	1938 . . .	7,693,656.89
1923 . . .	\$6,158,924.99	1939 . . .	11,082,447.90

The net amount collected in 1939 exceeds the amount collected in 1938 by over \$3,000,000 and is over 77 per cent of the amount collected in 1930, the year that yielded the largest net amount since the inheritance tax law was enacted in 1907. However, included therein are \$4,000,000 from the estate of Edward Howland Robinson Green (son of Hetty Green). Therefore, the normal collection is about \$600,000 less than for the year 1938.

In the collection for 1939 there are included Estate Taxes of \$2,272,688.25 under Chapter 65A, General Laws. The net amount collected from this source since this act was passed in 1926 is \$13,956,000.50. This chapter was enacted in consequence of the Federal Revenue Act of 1926 (re-enacted in 1928) that inheritance, transfer and estate taxes paid to the several states may be credited on account of the Federal Estate Tax to an amount not in excess of eighty per cent of the Federal Estate Tax. As it appeared that in some of the larger estates the sum of all the state taxes would be less than eighty per cent of the Federal Estate Tax, it was clear the Massachusetts tax, in such cases, could be increased without adding to the gross amount of death taxes payable by the estates. This increase was effected by the Act above cited, which provides that estates of all resident decedents shall pay a Massachusetts Estate Tax equal to the amount by which eighty per cent of the Federal Estate Tax exceeds the sum of all state taxes. If this chapter had not been enacted, the estates which have paid a Massachusetts Estate Tax would have paid the same amount to the United States in addition to the Federal Estate Tax they have actually paid. This act applies only to the estates of persons dying after February 26, 1926, and is effective for such time as the Federal Estate Tax Law allows this credit. A perfecting amendment providing for refunds was added in 1930 by Chapter 301.

This chapter was amended by Chapter 284 of 1932 which makes the estates of non-residents who died subsequent to June 5, 1932, subject to a Massachusetts Estate Tax. The estates of non-resident decedents owning a large amount of real estate or tangible personal property in Massachusetts have increased slightly the estate tax revenue, payable under this act.

By the provisions of Chapter 316, Acts of 1933, effective as of December 1, 1932, the estates of decedents who are not residents of the United States are subject to a Massachusetts Estate Tax and some collections have been made under the provisions of this act.

The Federal Revenue Acts of 1932, 1934, 1935 and 1936 providing for additional Estate Taxes have substantially reduced the net values of estates and consequently the Massachusetts inheritance tax has been diminished and will continue to be reduced in the future unless the Federal Estate Taxes are reduced or provisions made for credits as in the Federal Revenue Act of 1926. To enable Massachusetts to be in a position to claim any possible credits in the future, Chapter 420 of the

Acts of 1937 was enacted amending this chapter to provide that Massachusetts may impose a tax to the extent of any federal credit allowed under any act of Congress subsequent to the Federal Revenue Act of 1926.

Chapter 293, Acts of 1933, applicable to estates of persons dying on or after June 27, 1933, increased the rates on beneficiaries or distributees under Class A whose beneficial interest is in excess of \$500,000.

Chapter 319, Acts of 1933, provides for reciprocal relations in respect to death taxes upon estates of non-resident decedents. The purpose of this act is to insure that the domiciliary state of any non-resident decedent shall receive all death taxes to which it may be entitled. Nineteen other states now have reciprocal acts and it is expected many more will enact similar legislation in the near future. All the New England states, except Vermont, now have reciprocal acts.

Chapter 328, Acts of 1938, amended Section 3 of Chapter 193, General Laws, and provides that the probate court may, where a will is not offered for probate or application for administration of an estate made within four months after death, upon application by the Commissioner of Corporations and Taxation, appoint an administrator, and that said Commissioner may at any time make application for the appointment of a special administrator and the court in its discretion may make such appointment as provided for the protection of the interest of the Commonwealth in respect to legacy or estate taxes.

Chapter 454, Section 22 of the Acts of 1939 provides for temporary increases in inheritance tax rates on all property or interest therein passing or accruing upon the death of persons who die in the period beginning September 1, 1939 and ending June 30, 1941. For this period the rates shall be provided as under said chapter instead of those set forth in General Laws, Chapter 65 as amended by Chapter 293 of the Acts of 1933.

Chapter 454, Section 20 of the Acts of 1939 provides that property passing in the estates of persons dying during the calendar year 1939 shall be subject to an additional tax of 15 per cent and those dying during the calendar year 1940 to an additional tax of 10 per cent. This in effect with the exception of the additional tax of 15 per cent for the year 1939 continues a similar tax enacted and effective yearly since 1934.

The provisions of Chapter 454, Sections 20 and 22 of the Acts of 1939 are intended to substantially increase the rates for the coming year. The effect of this, however, may be cancelled in part by refunds made necessary on account of changes in the credit of 80 per cent under the Federal Estate Tax.

Chapter 380 of the Acts of 1939 amends General Laws, Chapter 65, Section 3 to provide that any deed, grant or gift and completed inter vivos made not more than one year prior to the death of the grantor shall prima facie be deemed to be made in contemplation of the death of the grantor or donor.

Chapter 494 of the Acts of 1939 amends General Laws, Chapter 65, Section 25 to provide that the Commissioner may exclude from any determination of value any property on which information satisfactory to him has not been furnished or upon any property in which the decedent had a vested interest coming into possession or enjoyment at a future time.

The additional ten and fifteen per cent tax under these acts for 1939 amounted to \$821,138.02 and \$10,795.74 respectively.

Of the amount certified in 1939, \$27,519.33 was derived from estates of non-resident decedents and \$6,248.75 has been assessed in seven estates under the so-called "collateral inheritance tax law" which was in effect from July 11, 1891, until June 27, 1907, and was applicable to the estates of persons who died between those dates and which has been administered by this Division since January 1, 1923. The major part of these estates has now been settled in full. While some future taxes will become payable under this law upon the termination of trusts and the distribution of property under the wills of persons who died while the law was in effect, collections in the future will probably continue to decrease to the vanishing point.

As our law provides that an executor or administrator is liable for the inheritance tax (Section 6, Chapter 65, General Laws) waivers will not be issued for the transfer of securities belonging to the estate of a resident decedent, when an executor or administrator has been appointed by a Massachusetts court and given bond as the law requires. Waivers are not required for the transfer of securities of a non-

resident decedent, except in estates of persons who were not residents of the United States and who died on or after July 7, 1933. Such estates may be subject to an estate tax under Chapter 316 of the Acts of 1933 and personal property in Massachusetts should not be transferred until permission is given by the Commissioner of Corporations and Taxation, or the exhibition of a receipt showing that the Massachusetts Estate Tax has been paid.

In 1939 there were received from the probate courts, executors and administrators, wills, inventories and other papers relating to 6,895 estates. As frequently as possible a representative of the Division has visited the registry of probate in each county of the state, and upon examination of inventories and other papers there on file has excused the register from sending to this Division copies of papers in estates that appeared not subject to a tax. The number of cases from the mailing of which the registers were thus excused aggregated 14,380. It thus appears that 21,275 new estates have been dealt with by the Division in 1939. The total number of cases examined by a representative of the Division during the year is 32,305 including incomplete cases. It will be seen that the number of cases examined is about 11,030 in excess of the number of cases received from the probate court and the number from which the registries have been excused from mailing. This latter number represents cases pending in the probate courts which were not completed in 1939 and includes all unfinished cases since the present law took effect September 1, 1907.

In the registries of deeds there are still many deeds of trust to be examined but it has been impossible to make any progress in this part of the work this year, the inside work continuing to such an extent that no one could be assigned to such examinations. It is unfortunate the examinations cannot be made promptly and brought up to date, so that any possible taxes could be certified before the due date.

The total amount of tax assessed and certified in 1939 was \$12,453,289.34. The reason why the amount of tax assessed does not correspond with the amount collected is because the date the tax becomes due or is paid does not always fall in the same fiscal year in which the tax is assessed.

In many estates upon request, partial assessments of the tax have been made. As it is impossible to give a complete summary of such cases, the following analysis deals only with cases that have been completed during the fiscal year.

ANALYSIS OF COMPLETED CASES

Number of cases completed in the year 1939:

Massachusetts decedents	3,968
Foreign decedents	60
Total	4,028
Net property of 4,028 estates	\$194,811,501.95
Property of 4,028 estates actually taxed	178,117,998.26
Property of 4,028 estates exempted:	
Charities, etc	\$9,504,750.90
Other exemptions	7,188,752.79
Total Exemptions	\$16,693,503.69
Total tax assessed on \$178,117,998.26 contained in 4,028 estates:	
Massachusetts decedents	\$10,242,249.95
Foreign decedents	27,519.33
	\$10,269,769.28

The discrepancy between \$10,269,769.28 which is the total tax assessed on 4,028 finished cases and \$12,453,289.34 reported as the total amount of tax assessed and certified in 1939 is because taxes in an estate may be certified on account over a period of years, but the tax may not be certified in full until a distant date, when it is then shown in the compilation of completed cases.

The amounts and proportions of this tax assessed at various rates are:

At 1 per cent	\$350,970.79	=	3.73 per cent of whole tax
At 1½ per cent	420.17	=	0.00 per cent of whole tax
At 2 per cent	269,667.70	=	2.86 per cent of whole tax
At 3 per cent	548,639.12	=	5.82 per cent of whole tax
At 4 per cent	866,493.95	=	9.19 per cent of whole tax
At 5 per cent	995,689.72	=	10.56 per cent of whole tax
At 5½ per cent	28,553.40	=	.30 per cent of whole tax
At 6 per cent	313,971.90	=	3.33 per cent of whole tax
At 7 per cent	389,572.65	=	4.13 per cent of whole tax
At 8 per cent	504,416.02	=	5.35 per cent of whole tax
At 9 per cent	179,535.32	=	1.90 per cent of whole tax
At 10 per cent	88,347.77	=	.94 per cent of whole tax
At 11 per cent	55,000.00	=	.58 per cent of whole tax
At 12 per cent	4,167,416.21	=	44.18 per cent of whole tax
"Settlements"	672,650.02	=	7.13 per cent of whole tax
Total			\$9,431,344.74
25 per cent additional:			
General Acts of 1918, Chapter 191			6,637.18
General Acts of 1919, Chapter 342, Section 4			850.36
10 per cent additional — Gen. Acts of 1935, Chapter 480, Gen. Acts of 1936, Chapter 397, Gen. Acts of 1937, Chapter 422, and Gen. Acts of 1938, Chapter 502			821,138.02
15 per cent additional:			
General Acts of 1939			10,795.74
Total			\$10,270,766.04
Foreign taxes deducted			996.76
Net tax			\$10,269,769.28

Average rate .0576

The proportions of property taxed at the various rates are:

\$35,097,970.00	at 1 per cent	=	19.71 per cent
28,011.33	at 1½ per cent	=	.01 per cent
13,483,385.00	at 2 per cent	=	7.57 per cent
18,287,970.66	at 3 per cent	=	10.27 per cent
21,662,348.75	at 4 per cent	=	12.16 per cent
19,913,794.40	at 5 per cent	=	11.18 per cent
519,152.72	at 5½ per cent	=	.29 per cent
5,232,865.00	at 6 per cent	=	2.94 per cent
5,565,323.57	at 7 per cent	=	3.13 per cent
6,305,200.25	at 8 per cent	=	3.54 per cent
1,994,836.88	at 9 per cent	=	1.12 per cent
883,477.70	at 10 per cent	=	.49 per cent
500,000.00	at 11 per cent	=	.28 per cent
34,728,468.41	at 12 per cent	=	19.49 per cent
13,915,193.59	"Settlements"	=	7.82 per cent

\$178,117,998.26 (total property taxed) 100.00 per cent

The items in the preceding tables indicating that some taxes were "settled" instead of computed at definite rates, refer to settlements made under the provisions of law by which the Commissioner of Corporations and Taxation with the approval of the Attorney General (Section 14, Chapter 65, General Laws) is authorized to settle by agreement the tax upon present or future beneficial interests which are so involved in uncertainties and contingencies that the value of the interest to the beneficiary cannot be accurately determined.

During the year 7,310 estates have been appraised by the appraisal section and the total valuation put upon the same is \$285,153,903.21 as compared with a total valuation of \$272,635,564.11 as returned by the estates. This is an increase of 4.58 per cent of the values returned by the estates, while the increase in determined values in 1938 over the reported values was 3.36 per cent.

The above figures representing reported and determined values in 1939 are about

\$17,000,000 less than the corresponding figures in 1938.

Since Chapter 416 of the Acts of 1930 became effective, appeals from the valuations of estates as determined by this Division have been taken to the Board of Tax Appeals, amended by Chapter 400 of the Acts of 1937 by changing designation of "Board of Tax Appeals" to "Appellate Tax Board." In the first case, Harold T. Davis, Admr. *vs.* Commissioner of Corporations and Taxation, the Board sustained the valuation as determined, its decree was accepted by the Probate Court and on appeal to the Supreme Court the decree was affirmed (Harold T. Davis, Admr. *vs.* Commissioner of Corporations and Taxation 280 Mass. 138, July 16, 1932). In the second case the Board found for the appellant. Other cases have been withdrawn by the appellants and a few are still before the Board for a hearing at some future date.

The case of Binney et als. *vs.* Commissioner of Corporations and Taxation decided by Massachusetts Supreme Judicial Court January 7, 1936, was included in our report for 1935 under decisions affecting the Inheritance Tax. This was a petition brought in the Probate Court for the abatement of certain inheritance taxes assessed with respect to the estate of Hetty S. L. Cunningham, late of Brookline, who died intestate in 1931. Inheritance taxes were assessed upon property passing in her intestate estate, upon property passing under a trust deed created by the deceased and upon property passing under a trust deed and will over which the deceased has a power of appointment. For the purpose of determining the tax the several interests were united and treated as one interest, under the provisions of Sect. 1, Chap. 65, General Laws. It was held that the tax was properly assessed and the petition for abatement was denied.

On appeal the Supreme Court of the United States on December 14, 1936, in reversing, in part, the decision of the Massachusetts Supreme Court, said that to tax a power of appointment under an inter vivos trust made prior to September 1, 1907, while not taxing similar trusts made after that date, was discriminatory and denied equal protection of the laws under the Fourteenth Amendment and that the same considerations control as to uniting interests if the instrument antedates 1907 so that one must pay at a higher rate while taxing them as a single interest, and at a lower rate after that date as separate interests.

It therefore appears that a power of appointment created by an inter vivos trust made prior to September 1, 1907, not in contemplation of death and in which no interest is retained by the settlor is not subject to the inheritance tax, and that property passing under a power of appointment created by will of a decedent dying prior to 1907, while taxable by itself, cannot be united with that passing under the estate of the donee to increase the rate of taxation. As a result of this decision a considerable number of claims for refunds have been filed and allowed and others are awaiting consideration.

Within the past few years there has been an increasing tendency on the part of administrators and executors to file inventories of estates with the Commissioner of Corporations and Taxation, under the provisions of General Laws, Chapter 65, as amended, rather than in the probate court and at the present time a very large percentage of inventories are filed here. The increase in the number of inventories filed involving additional correspondence together with the general increase of the business of the department has resulted in congestion in the limited office space available. The number of filing cabinets in the outside corridor is constantly increasing and all available corridor space will soon be occupied. This situation is an ever increasing handicap to the efficiency and operation of the division. Additional office space is needed now and should not be postponed to the remote future.

The work of the Division has been retarded to an unusual extent on account of illness of many of the force and by changes in the personnel. The work is very technical and it is some time before new clerks can be trained so they can be of any real assistance and the work is delayed while the experienced clerks are giving their time to instruct the new members of the force. It is hoped that an additional number of permanent competent clerks will be provided which will greatly assist appraisers, computers and the legal staff of the Division, so that estates may be properly appraised, the probate records and registries of deeds promptly examined and the work brought up to date. The additional cost would be slight in comparison with the additional taxes that could be collected.

SUMMARY FOR YEAR ENDING NOVEMBER 30, 1939 OF APPRAISALS FOR LEGACY AND SUCCESSION TAX

Appraisal Section

MONTH	Number of Cases	ORIGINAL PERSONAL		DETERMINED PERSONAL		REAL ESTATE		TOTALS		Increase in Values
		Tangible	Intangible	Tangible	Intangible	Original	Determined	Original	Determined	
December, 1938	584	\$315,283.59	\$13,024,739.58	\$315,805.39	\$13,118,891.68	\$2,252,435.56	\$2,537,450.80	\$15,502,458.73	\$15,972,147.87	\$379,689.14
January, 1939	663	315,266.80	23,074,696.44	315,376.80	29,827,541.35	2,546,692.70	3,218,214.33	30,936,655.04	33,061,132.48	2,124,476.54
February,	585	213,280.09	12,963,327.06	218,675.09	13,759,924.12	2,136,352.82	2,444,643.25	15,312,939.97	16,423,242.46	1,110,302.49
March	749	355,414.42	13,346,607.81	360,573.48	14,045,283.07	2,358,699.70	2,768,476.96	16,060,721.93	17,174,333.51	1,113,611.58
April,	572	289,743.92	22,347,025.64	293,600.75	22,907,520.65	2,315,330.80	2,725,749.64	24,952,100.36	25,927,171.04	975,070.68
May,	601	337,435.45	21,053,016.55	337,925.45	22,217,706.37	2,573,611.11	3,102,043.18	23,954,053.11	25,658,650.00	1,694,605.89
June,	689	299,937.24	15,598,852.47	270,598.88	15,658,426.32	2,200,799.15	2,750,376.47	17,930,588.86	18,870,401.87	939,813.01
July,	608	348,620.34	21,523,107.13	351,337.67	22,157,381.46	2,690,113.89	3,308,261.70	24,817,907.36	25,818,160.85	1,000,273.49
August,	486	2,541,384.84	43,467,383.27	2,841,980.09	43,672,716.22	1,980,951.18	1,980,951.18	47,607,383.17	48,195,668.49	587,670.32
September,	510	160,997.76	10,561,886.12	161,284.71	11,121,363.74	2,143,504.75	2,525,511.55	12,866,388.63	13,806,162.00	941,773.37
October,	669	238,970.66	16,265,298.35	243,810.20	16,785,237.21	2,473,393.61	2,873,458.68	18,977,062.62	19,904,506.09	928,843.47
November,	594	318,441.74	20,065,755.88	320,864.65	20,262,559.57	3,181,875.81	3,747,888.33	23,566,103.43	24,331,312.55	765,209.12
Totals for year	7,310	\$5,704,746.85	\$233,509,356.30	\$5,732,439.16	\$245,435,537.98	\$28,421,460.96	\$33,985,926.07	\$272,635,504.11	\$285,153,903.21	\$12,518,339.10

AGGREGATE OF APPRAISALS FOR YEAR ENDING NOVEMBER 30, 1939 FOR PURPOSE OF LEGACY AND SUCCESSION TAX
AGGREGATE TOTALS AND INCREASES FOR YEAR ENDING NOVEMBER 30, 1939

Appraisal Section

Original Tangible	Determined Tangible	Increase Tangible	Original Intangible	Determined Intangible	Increase Intangible
\$5,704,746.85	\$5,732,439.16	\$27,692.31	\$238,509,356.30	\$245,435,537.98	\$6,926,181.68
Original Personal	Determined Personal	Increase Personal	Original Real Estate	Determined Real Estate	Increase Real Estate
\$244,214,103.15	\$251,167,977.14	\$6,953,873.99	\$28,421,460.96	\$33,985,926.07	\$5,564,465.11

DIVISION OF LOCAL TAXATION

SUPERVISING BOARDS OF ASSESSORS AND COLLECTORS OF TAXES

The Commissioner of Corporations and Taxation, in addition to his many other duties in connection with a score and more of other forms of taxation also has the duty of general supervision of local taxation in respect to real estate and tangible personal property taxation. While the statutes place complete authority and responsibility upon the local officials charged with the assessment of taxes on property subject to their jurisdiction as well as the collection of such taxes, it naturally follows that the supervision of the activities of such local officials must be in an advisory capacity or in assisting the assessors and collectors in a proper understanding of not only the method of properly assessing local property as well as in the collection of the taxes levied but just as important to instruct them in the law pertaining to their duties in this connection and the proper application of that law.

The division of local taxation was established primarily to assist and instruct the local assessors and when first established it met with some opposition from those who did not appreciate the motives. Opposition also came from a few who were always antagonistic to any form of state control or interest. It is pleasant to note that this opposition has completely disappeared, and almost without exception the assessors of the three hundred and fifty-one cities and towns welcome the assistance and instruction given them. Today the situation is somewhat reversed from that of the early days of the activities of the division, for instead of the Commissioner seeking communities where he thinks he may be of some assistance, the municipal authorities are constantly seeking him for advice and assistance.

The division was created for the benefit of local assessors in connection with assessing taxes, but it very soon became apparent that the collectors of taxes were in need of assistance in the proper method of collecting the taxes committed to them by the assessors as well as the proper application of the law pertaining thereto, so today almost as much time is devoted to the collection activities as to the assessing work.

In time the assistance given to local assessors and collectors of taxes became so valuable to the local municipalities that other local officials recognizing this fact took advantage of the facilities offered, so today practically every officer of the various municipalities takes advantage of the facilities of the local tax division, and they constantly seek advice by telephone, correspondence and personal visits to the division. All requests for information of this nature are gladly and speedily given. The general public was quick to sense that in seeking information relative to their rights, duties, and liabilities in connection with local taxation, the Department of Corporations and Taxation was the logical place to go in order to get authoritative information.

During the year about seventy-five per cent of the persons visiting the offices of the division seeking advice and information are taxpayers and not taxing officials. In order to be in a position to give proper and authoritative advice and information it is obvious that the division must be officered by persons who are experts in this particular line of work. A large part of the activities are conducted by the Commissioner in person. The majority of the actual work is accomplished by the Commissioner through the personnel of the division.

The division is now composed of a director, four supervisors, and six permanent clerks who are in every sense of the word experts in their particular duties. It is the duty of the director to assign the various duties and under the Commissioner generally supervise the activities of the other members of the division. The director may be compared with an office manager, must take care of the correspondence, answer inquiries of all kinds relating to local tax work, attend tax conferences both in and out of the state and do everything possible in an endeavor to see that the law relating to local taxation is impartially administered and to see that as far as it is possible to do so that every taxpayer, large or small is assessed for tax purposes fairly and equitably.

The supervisors under the direct supervision of the director have to perform practically the same duties as the director, except that these duties are performed in the field, that is by regular and periodic visits to each board of assessors and collector of taxes in the state. Their visits are made for the purpose of conveying to the local taxing officials information and advice in regard to taxable persons and property, to inspect their records and books, and to advise and suggest procedures

to the end that there be uniformity throughout the state. One very important feature of the work devolving upon the supervisors is attending hearings or conferences with taxpayers and the taxing officers in an endeavor to answer the problems that are constantly arising, to eliminate if possible all friction and litigation. As the supervisors have all had many years of intensive experience they are experts in their particular field as is evidenced by the many calls made upon them by attorneys and by the judiciary.

The six permanent clerks have each assigned to them particular functions and are held responsible, each one, for that particular type of work. In cases, however, where a particular task must be accomplished, no clerk in the division hesitates to assist another clerk when an excess of work awaits completion. The result is complete and willing cooperation. The many additional burdens that have been placed upon the division have made it extremely difficult to keep the work up to date, despite the ready and willing assistance given to each other by the clerical force who like the supervisors have had many years of experience, and are experts in their line.

For several years it has been annually recommended that the personnel of the division of local taxation should be increased by the appointment of at least two additional permanent clerks in order that the work might be kept up to date.

For many reasons, principally numerous and drastic changes in the statutes relating to local taxation, the work in this division has tremendously increased, so much so that it has been impossible for the present force of regular clerks to adequately handle the situation, particularly in view of the fact that many of our duties are bounded by statutory time limitations.

During the year we have had the assistance of a number of temporary clerks, at no time less than five. This has been due partly for the handling of motor vehicle excise cards, greatly increased general correspondence and the checking and compiling of certain statistics. It has been necessary to shift some of these clerks from the work originally assigned to them to other duties which the regular clerks were unable to perform in the required time. This situation has continued for the entire year of 1940 to date.

The great drawback to this situation is due to the almost continual changes in the personnel of temporary assistants, which naturally slows up the work and results in a loss of time in instructing the substitutes coupled with a constant checking of their work. Much more satisfactory results could be obtained without increasing the expense by having additional permanent clerks who could work on the excise cards as well as do much other necessary work in the office.

In 1923 we had reached a maximum of six permanent clerks, and notwithstanding the fact that our work has since trebled we have only had assigned to this division temporary assistants.

I hereby earnestly request that at least two, and I would prefer three, additional permanent clerks, preferably those with stenographic ability, at least able to operate a typewriter, be added to the clerical staff in the division of local taxation.

In part, at least, the scope of the work of the Division can be evidenced by the following tabulation:

	1937	1938	1939
Visits to Boards of Assessors and Collectors .	1,244	1,420	1,219
Calls of Assessors and Collectors at this office	2,691	3,239	3,223
Other calls at this office	5,265	5,836	5,597
Letters received	25,857	24,606	29,112
Letters sent	79,790	87,474	115,481

In many cities and towns there are certain state-owned lands which are exempt from local taxation. The state, however, is obligated to reimburse these cities and towns, in lieu of taxes, certain sums based upon the value of the lands as determined by the Commissioner. It is a major problem in assembling the necessary information that each city and town shall receive its just reimbursement. Likewise lands acquired by the County for tuberculosis hospitals are reported and tabulated in accordance with the law.

TABLE SEVENTEEN —

City or Town	Valuation of Land	Amount of Reimbursement	City or Town	Valuation of Land	Amount of Reimbursement
Acton	\$16,200	\$581.58	Monroe	\$10,274	\$368.84
Adams	2,400	86.16	Monson	18,689	670.94
Andover	11,150	400.29	Montague	4,501	161.59
Ashburnham	17,338	622.43	Monterey	28,745	1,031.95
Ashby	5,379	193.11	Mount Washington	2,730	98.01
Ashfield	700	25.13	Nahant	1,000	35.90
Athol	2,300	82.57	Nantucket	500	17.95
Attleboro	200	7.18	Natick	8,000	287.20
Ayer	2,000	71.80	New Marlborough	4,055	145.57
Barnstable	190	6.82	New Salem	2,063	74.06
Barre	2,745	98.55	Norfolk	61,397	2,204.15
Becket	11,816	429.19	North Adams	2,630	94.42
Belchertown	29,758	1,068.31	North Andover	17,314	621.57
Belmont	6,930	248.79	North Brookfield	370	13.28
Berkley	48	1.72	North Reading	14,041	504.07
Berlin	3,111	111.68	Northampton	174,490	6,264.19
Billerica	4,062	145.83	Northborough	20,770	745.64
Blandford	10,215	366.72	Northbridge	2,485	89.21
Bolton	6,400	229.76	Northfield	5,539	198.85
Boston	1,479,800	53,124.82	Oakham	4,627	166.11
Bourne	31,939	1,146.61	Orange	3,390	121.70
Boxford	11,008	395.19	Otis	11,919	427.89
Brewster	350	12.57	Oxford	150	5.39
Bridgewater	113,517	4,075.26	Palmer	3,890	139.65
Brimfield	10,629	381.58	Pelham	115	4.13
Buckland	850	30.52	Peru	11,615	416.98
Canton	27,072	971.88	Petersham	10,288	369.34
Carlisle	2,700	96.93	Phillipston	1,440	51.70
Carver	5,618	201.69	Pittsfield	4,652	167.01
Charlemont	6,908	248.00	Plainfield	1,800	64.62
Chester	5,640	202.48	Plainville	375	13.46
Clarksburg	10,669	383.02	Plymouth	28,704	1,030.47
Colrain	3,307	118.72	Princeton	8,287	297.50
Concord	55,761	2,001.82	Raynham	26,375	946.86
Conway	9,778	351.03	Rehoboth	760	27.28
Danvers	83,067	2,982.11	Rockport	1,500	53.85
Dennis	50	1.80	Rowe	1,580	56.72
Douglas	9,317	333.48	Rowley	1,953	70.11
Dover	5,450	195.66	Royalston	10,793	387.47
Dracut	9,375	336.56	Rutland	17,818	639.67
Easthampton	125	4.49	Salisbury	1,750	62.83
Edgartown	5,284	189.70	Sandisfield	19,375	695.56
Erving	16,747	601.22	Sandwich	27,057	971.35
Fall River	12,379	444.41	Savoy	69,205	2,484.46
Falmouth	1,145	41.11	Sheffield	1,590	57.08
Fitchburg	1,290	46.31	Shelburne	212	7.61
Florida	25,594	918.82	Sherborn	5,650	202.84
Foxborough	37,926	1,361.54	Shirley	12,850	461.32
Framingham	192,398	6,907.09	Shrewsbury	16,155	579.96
Franklin	7,185	257.94	Shutesbury	10,348	371.49
Freetown	18,908	678.80	Spencer	7,305	262.25
Gardner	19,448	698.18	Sterling	577	20.71
Georgetown	4,945	177.53	Stockbridge	230	8.26
Goshen	28,045	1,006.82	Stow	2,225	79.88
Gosnold	6,000	215.40	Sudbury	760	36.44
Grafton	21,267	763.49	Sunderland	1,260	45.23
Granville	8,265	296.71	Sutton	9,391	337.14
Great Barrington	22,906	822.33	Taunton	35,800	1,285.22
Hancock	18,199	653.34	Templeton	28,138	1,010.15
Hawley	28,387	1,019.09	Tewksbury	92,100	3,306.39
Heath	4,083	146.58	Tolland	17,410	625.02
Holden	319	11.45	Topsfield	5,400	193.86
Hopkinton	3,690	132.47	Townsend	19,298	692.80
Hubbardston	5,413	194.33	Tyngsborough	2,130	76.47
Hudson	1,262	45.31	Tyringham	1,262	45.31
Huntington	1,764	63.23	Upton	13,417	481.67
Ipswich	50,625	1,817.44	Wales	5,574	200.11
Kingston	584	20.97	Walpole	7,329	263.11
Lakeville	18,065	648.53	Waltham	187,396	6,727.52
Lancaster	44,545	1,599.17	Warwick	54,377	1,952.13
Lanesborough	2,150	77.19	Washington	90,895	3,263.13
Lee	9,390	337.10	Wellfleet	25	.90
Leicester	100	3.59	Wendell	17,124	614.75
Lenox	3,110	111.65	West Bridgewater	2,523	90.58
Leominster	6,200	222.58	West Brookfield	668	23.98
Leverett	270	9.69	West Springfield	675	24.23
Lexington	11,505	413.03	West Tisbury	6,164	221.29
Leyden	915	32.85	Westborough	79,647	2,859.33
Lowell	11,600	418.24	Westfield	11,021	395.65
Ludlow	525	18.85	Westminster	29,836	1,071.11
Lunenburg	275	9.87	Wilbraham	3,270	117.39
Lynnfield	280	10.05	Williamsburg	1,110	39.85
Marlborough	1,510	54.21	Wilmington	208	7.47
Marshfield	2,500	89.75	Winchendon	7,740	277.87
Mashpee	2,070	74.31	Windsor	6,249	224.34
Mattapoisett	1,000	35.90	Worcester	435,870	15,647.73
Medfield	50,359	1,807.89	Worthington	2,060	73.95
Middleborough	3,200	114.88	Wrentham	37,142	1,333.40
Middlefield	4,247	152.47	Yarmouth	545	19.57
Middleton	18,356	658.98			
			Totals	\$4,672,374	\$167,738.32

TABLE EIGHTEEN —

1939

City or Town	Assessed Valuation Real Estate and Tangible Personal Property	Property Exempted from Local Taxation	Revenue Distributed by the Department	Equalization of Property as used in Determining State and County Tax	State Tax	County Tax
Abington	\$5,494,848	\$941,095	\$23,502.45	\$5,799,161	\$16,740.00	\$9,855.69
Acton	3,571,360	306,750	16,749.10	3,559,550	10,440.00	4,985.04
Acushnet	2,649,409	234,658	15,700.57	3,433,444	10,260.00	6,217.43
Adams	8,954,550	2,964,855	103,323.61	10,471,805	31,500.00	17,945.67
Agawam	9,230,825	1,548,945	32,264.05	9,133,483	25,380.00	12,032.63
Alford	306,290	5,900	687.47	302,469	900.00	512.73
Amesbury	8,516,730	2,079,115	41,938.80	9,190,804	27,360.00	13,913.76
Amherst	9,436,399	10,769,827	26,607.58	10,079,744	27,000.00	22,074.35
Andover	15,612,411	8,921,608	98,205.86	17,700,191	47,340.00	24,074.46
Arlington	58,699,800	6,099,800	141,137.84	60,829,444	163,080.00	77,869.69
Ashburnham	1,603,159	745,978	9,038.49	1,937,023	5,760.00	3,203.72
Ashby	1,041,322	118,034	2,990.27	1,045,125	3,060.00	1,461.13
Ashfield	1,117,890	64,975	4,285.63	1,314,969	3,600.00	2,781.15
Ashland	2,915,610	1,450,300	15,124.12	2,682,049	7,740.00	3,695.80
Athol	9,427,615	2,983,153	98,854.30	11,796,155	33,660.00	18,721.73
Attleboro	34,256,005	6,162,486	142,358.25	26,396,209	73,980.00	44,830.95
Auburn	6,058,410	728,700	31,557.30	6,346,666	18,360.00	10,211.85
Avon	1,757,400	363,150	8,409.64	1,981,589	5,940.00	2,059.36
Ayer	3,521,575	2,129,718	11,369.38	3,693,636	10,260.00	4,899.09
Barnstable	25,754,390	2,286,147	48,766.31	25,515,208	64,800.00	73,169.47
Barre	2,277,916	449,640	31,070.15	2,925,852	8,820.00	4,905.69
Becket	825,053	97,050	3,536.49	872,417	2,520.00	1,435.65
Bedford	2,855,752	2,539,165	7,854.73	2,804,688	7,740.00	3,695.80
Belchertown	1,447,570	2,986,498	11,603.14	1,593,464	5,040.00	4,120.55
Bellingham	2,248,801	151,975	18,797.07	2,459,083	7,380.00	2,558.60
Belmont	51,942,710	9,186,770	110,302.17	52,313,880	136,260.00	65,063.31
Berkley	866,155	91,358	4,808.31	894,488	2,700.00	1,636.17
Berlin	1,066,130	76,961	3,060.55	1,151,429	3,240.00	1,802.09
Bernardston	855,992	180,579	4,659.12	954,232	2,700.00	2,085.86
Beverly	41,091,550	8,338,800	138,031.10	41,392,656	110,700.00	56,295.79
Billierica	8,300,979	2,181,274	38,127.66	9,161,858	25,020.00	11,946.89
Blackstone	2,243,624	655,500	13,343.52	2,195,731	7,380.00	4,104.76
Blandford	817,970	141,765	1,773.46	825,000	2,160.00	1,024.05
Bolton	1,097,150	201,213	2,526.48	1,100,486	3,060.00	1,701.97
Boston	1,524,806,000	491,789,818	4,220,838.23	1,646,494,727	4,299,480.00	3,434,771.82
Bourne	9,348,145	708,875	23,288.57	9,704,334	24,660.00	27,845.05
Buxborough	389,607	19,758	2,320.32	400,000	1,080.00	515.69
Boxford	1,188,124	132,323	2,821.04	1,250,922	3,420.00	1,739.22
Boylston	915,035	1,930,499	3,477.92	1,000,000	2,880.00	1,601.86
Braintree	25,403,300	5,481,450	102,261.06	28,553,957	76,140.00	26,397.27
Brewster	2,261,943	155,495	4,377.73	2,250,000	5,760.00	8,503.95
Bridgewater	4,995,754	3,289,617	34,000.82	6,296,328	18,540.00	10,915.44
Brimfield	985,900	198,059	3,930.03	1,007,219	2,880.00	1,365.41
Brookton	72,348,000	8,739,148	264,205.93	76,668,810	214,920.00	126,534.37
Brookfield	1,146,330	275,050	9,015.93	1,363,217	3,960.00	2,202.56
Brookline	158,978,500	19,278,027	288,570.81	164,400,752	410,760.00	142,407.98
Buckland	2,638,615	64,800	6,646.14	2,975,122	7,740.00	5,979.48
Burlington	2,312,364	146,275	8,000.15	2,485,954	7,020.00	3,352.01
Cambridge	171,869,700	86,611,461	662,873.53	187,823,004	500,400.00	238,937.91
Canton	7,954,700	2,220,150	47,152.76	8,902,902	24,300.00	8,424.66
Carlisle	1,102,487	81,250	2,442.40	1,146,741	3,060.00	1,461.13
Carver	2,917,275	116,670	6,643.31	3,049,042	8,100.00	4,768.88
Charlemont	941,017	74,028	3,175.81	1,002,940	2,880.00	2,224.92
Charlton	1,797,050	936,025	15,753.43	2,016,075	6,120.00	3,403.95
Chatham	6,581,460	370,740	12,097.02	6,625,000	16,740.00	18,902.11
Chelmsford	6,868,970	1,464,125	42,884.53	7,147,256	20,880.00	9,970.07
Chelsea	45,760,900	7,560,420	194,799.13	46,556,701	131,940.00	-
Cheshire	1,135,280	107,840	6,636.07	1,206,583	3,600.00	2,050.93
Chester	1,189,330	302,838	9,952.15	1,345,190	3,960.00	1,877.43
Chesterfield	552,350	19,850	1,343.97	604,077	1,620.00	1,324.46
Chicopee	38,321,350	8,543,467	258,050.85	41,740,120	119,700.00	56,749.64
Chilmark	691,330	25,775	1,320.50	710,000	1,800.00	1,759.65
Clarksburg	570,967	30,859	11,967.76	849,248	2,700.00	1,538.20
Clinton	10,715,388	2,804,375	54,837.42	12,011,906	34,920.00	19,422.54
Cohasset	10,298,412	1,061,876	19,598.59	10,552,389	26,640.00	9,235.93
Colrain	1,186,775	60,272	10,767.86	1,470,340	4,320.00	3,337.38
Concord	10,120,813	5,293,536	30,282.42	10,630,362	28,440.00	13,579.92
Conway	906,685	144,953	2,633.87	1,005,549	2,880.00	2,224.92
Cummington	563,105	81,950	2,378.62	552,232	1,620.00	1,324.46
Dalton	5,134,209	740,044	48,627.53	7,593,538	19,980.00	11,382.68
Dana	-	-	625.86	367,205	1,080.00	600.70
Danvers	11,741,750	6,434,528	43,963.12	13,694,869	38,340.00	19,497.57
Dartmouth	11,485,400	1,769,588	31,271.21	11,997,277	33,300.00	20,179.38
Dedham	24,764,650	4,132,589	65,354.34	25,267,702	67,680.00	23,464.24
Deerfield	4,045,945	2,165,921	11,905.84	4,239,513	11,520.00	8,899.68
Dennis	5,212,250	210,960	8,942.26	4,975,000	12,780.00	14,430.65
Dighton	3,014,981	638,550	31,314.14	3,730,676	10,260.00	6,217.43
Douglas	1,580,505	315,967	22,068.95	2,045,339	6,120.00	3,403.95
Dover	4,075,540	284,561	8,470.22	4,564,458	11,520.00	3,993.91

1939

City or Town	Assessed Valuation Real Estate and Tangible Personal Property	Property Exempted from Local Taxation	Revenue Distributed by the Department	Equalization of Property as used in Determining State and County Tax	State Tax	County Tax
Dracut	\$4,243,622	\$1,073,715	\$45,629.49	\$4,264,703	\$13,500.00	\$6,446.17
Dudley	2,488,700	201,425	52,659.12	3,870,595	11,520.00	6,407.44
Dunstable	461,181	66,650	2,208.93	460,000	1,250.00	601.64
Duxbury	7,348,780	801,645	13,283.98	7,365,185	18,540.00	10,915.44
East Bridgewater	4,280,712	549,850	21,812.01	4,970,213	13,680.00	8,054.11
East Brookfield	1,021,516	86,825	3,741.56	1,017,870	2,880.00	1,601.86
East Longmeadow	3,938,365	311,000	9,218.72	4,007,933	11,340.00	5,376.28
Eastham	1,368,920	147,570	2,554.53	1,400,000	3,600.00	4,064.97
Easthampton	9,074,804	2,311,050	89,921.51	11,047,516	31,680.00	25,900.57
Easton	4,901,980	1,161,650	26,049.65	5,198,728	15,300.00	9,271.61
Edgartown	4,140,135	261,281	9,591.94	4,909,430	12,240.00	11,965.64
Egremont	978,431	19,568	2,157.77	1,011,186	2,700.00	1,538.20
Enfield	-	-	821.40	525,313	1,440.00	1,177.30
Erving	1,624,035	194,294	19,599.19	2,250,709	5,940.00	4,588.90
Essex	1,668,722	187,995	4,547.86	1,715,686	4,860.00	2,471.52
Everett	71,859,650	7,405,375	297,398.96	73,640,848	198,720.00	94,887.57
Fairhaven	10,621,910	3,661,360	44,129.53	11,327,003	32,400.00	19,633.99
Fall River	92,535,650	24,902,137	863,336.89	111,040,333	321,120.00	194,594.69
Falmouth	22,019,084	3,530,104	43,363.85	23,011,356	57,780.00	63,242.78
Fitchburg	47,656,475	12,663,366	212,229.55	51,788,018	144,360.00	80,293.19
Florida	1,426,499	58,504	3,132.78	1,450,000	3,600.00	2,050.93
Foxborough	5,682,190	2,824,401	22,860.16	6,069,510	16,740.00	5,803.66
Frammingham	33,056,881	12,597,766	136,795.11	36,142,068	97,200.00	46,412.40
Franklin	8,111,000	1,570,106	48,368.20	9,311,026	25,920.00	8,986.31
Freetown	1,402,420	137,555	6,817.93	1,470,819	4,320.00	2,617.87
Gardner	20,883,487	5,992,287	99,349.26	23,315,328	65,700.00	36,542.41
Gay Head	159,135	89,225	494.53	162,200	540.00	527.90
Georgetown	1,684,675	514,320	7,152.34	1,850,777	5,400.00	2,746.14
Gill	837,261	1,325,805	3,848.91	905,039	2,700.00	2,085.86
Gloucester	38,396,280	7,328,663	107,152.46	38,915,221	104,400.00	53,091.96
Goshen	350,287	143,474	882.47	402,591	1,080.00	882.98
Gosnold	1,277,203	80,150	2,162.00	1,300,000	3,060.00	2,412.89
Grafton	4,014,395	1,553,427	38,102.51	4,551,764	13,860.00	7,708.95
Granby	958,425	173,375	2,571.38	1,002,421	2,880.00	2,354.60
Granville	1,863,090	103,065	3,944.62	2,019,405	5,040.00	2,389.46
Great Barrington	8,138,325	1,632,122	43,251.07	9,250,287	25,200.00	14,356.54
Greenfield	24,260,075	3,340,275	87,030.81	29,745,499	78,660.00	60,768.16
Greenwich	-	-	489.34	355,000	900.00	735.81
Groton	3,575,088	2,237,836	22,934.97	4,816,254	12,780.00	6,102.37
Groveland	1,515,675	273,705	8,568.06	1,501,737	4,680.00	2,379.98
Hadley	2,802,320	548,580	11,698.47	3,006,220	8,460.00	6,916.63
Halifax	1,455,490	75,300	3,049.65	1,492,247	3,960.00	2,331.45
Hamilton	5,459,920	529,000	11,600.80	5,808,070	14,760.00	7,506.10
Hampden	741,350	62,545	2,881.68	701,190	2,160.00	1,024.05
Hancock	421,881	52,745	1,465.40	450,867	1,260.00	717.83
Hanover	3,339,525	629,385	16,692.47	3,890,913	10,620.00	6,252.54
Hanson	2,743,266	1,208,945	7,804.07	2,761,080	7,740.00	4,556.93
Hardwick	1,431,895	255,500	11,998.34	1,787,566	5,580.00	3,103.60
Harvard	2,099,149	307,914	4,227.76	2,309,755	6,120.00	3,403.95
Harwich	6,934,260	178,280	13,799.55	6,750,000	17,280.00	19,511.86
Hatfield	2,539,490	508,155	8,574.59	2,709,499	7,740.00	6,327.98
Haverhill	50,366,725	8,097,125	171,194.97	51,756,664	147,420.00	74,969.51
Hawley	236,463	49,605	1,130.29	250,000	720.00	556.23
Heath	402,777	18,833	2,091.39	400,000	1,080.00	834.35
Hingham	15,740,109	38,756,165	35,543.39	16,064,595	41,580.00	24,480.27
Hinsdale	954,894	162,325	4,220.68	983,123	2,880.00	1,640.75
Holbrook	3,022,246	545,750	13,146.45	3,519,052	10,080.00	3,494.67
Holden	3,238,915	673,035	24,931.11	3,368,535	10,980.00	5,606.51
Holland	256,311	14,775	764.51	268,000	720.00	341.35
Holliston	3,649,900	458,900	9,280.01	3,605,921	10,080.00	4,813.14
Holyoke	73,135,280	21,061,300	446,470.57	85,171,512	229,860.00	108,976.39
Hopedale	2,903,543	582,181	79,510.09	6,547,233	17,100.00	9,511.04
Hopkinton	2,841,005	403,456	10,001.50	3,043,695	8,460.00	4,039.60
Hubbardston	751,735	156,665	2,961.08	800,000	2,520.00	1,401.63
Hudson	6,166,846	1,689,870	47,938.72	7,053,856	20,880.00	9,970.07
Hull	17,553,630	2,411,255	27,803.90	18,024,498	43,920.00	25,857.94
Huntington	1,040,145	247,495	5,704.55	1,027,317	3,240.00	2,648.92
Ipswich	6,869,255	1,833,505	27,334.91	7,082,869	19,980.00	10,160.70
Kingston	4,491,600	747,334	11,655.68	4,483,732	12,060.00	7,100.34
Lakeville	1,446,505	835,069	3,910.36	1,445,685	4,320.00	2,543.41
Lancaster	2,734,878	1,508,861	7,942.17	3,010,460	8,460.00	4,705.46
Lanesborough	1,283,767	726,210	3,978.53	1,254,592	3,600.00	2,050.93
Lawrence	88,118,750	17,329,115	667,010.50	105,530,870	291,240.00	148,108.26
Lee	4,223,425	430,443	27,047.90	4,986,095	13,860.00	7,896.10
Leicester	3,191,625	653,550	17,854.96	3,440,550	10,440.00	5,806.74
Lenox	5,719,168	1,150,953	14,654.09	6,065,000	15,840.00	9,024.11
Leominster	21,781,080	7,943,921	122,382.98	25,291,588	71,100.00	39,545.90
Leverett	435,290	10,655	2,764.45	516,913	1,620.00	1,251.52
Lexington	21,819,874	7,439,062	51,052.58	23,093,318	60,120.00	28,706.03

1939

City or Town	Assessed Valuation Real Estate and Tangible Personal Property	Property Exempted from Local Taxation	Revenue Distributed by the Department	Equalization of Property as used in Determining State and County Tax	State Tax	County Tax
Leyden	281,542	28,515	1,021.11	301,014	900.00	695.29
Lincoln	3,345,110	531,664	7,013.53	3,505,899	9,180.00	4,383.39
Littleton	2,917,705	446,150	9,826.44	3,108,412	8,280.00	3,953.65
Longmeadow	12,518,914	1,342,890	26,712.91	14,059,113	35,820.00	16,982.22
Lowell	95,474,300	23,999,137	506,289.60	105,304,985	296,280.00	141,471.87
Ludlow	6,166,436	719,165	77,802.13	9,281,562	25,920.00	12,288.64
Lunenburg	2,269,887	143,095	7,582.57	2,308,303	6,660.00	3,704.30
Lynn	131,280,880	23,058,089	583,446.61	141,840,252	388,620.00	197,630.25
Lynnfield	4,123,385	359,800	8,483.84	3,971,971	10,620.00	5,400.73
Malden	68,800,125	8,960,385	203,333.23	70,434,558	196,380.00	93,770.24
Manchester	10,504,263	1,330,482	20,423.92	11,947,599	29,520.00	15,012.21
Mansfield	6,944,440	1,355,700	45,984.41	7,897,163	22,140.00	13,416.56
Marblehead	21,170,780	2,880,300	47,853.42	21,291,652	55,800.00	28,376.74
Marion	5,217,897	1,132,971	10,600.70	5,548,697	14,040.00	8,266.06
Marlborough	15,272,553	4,212,344	53,893.74	16,245,277	46,800.00	22,346.71
Marshfield	7,882,725	892,600	13,962.65	8,018,811	20,340.00	11,975.20
Mashpee	961,395	52,395	4,210.59	947,630	2,520.00	2,845.48
Mattapoisett	3,186,495	351,387	5,075.72	3,936,300	10,050.00	5,934.61
Maynard	5,268,062	989,289	69,706.80	6,841,096	20,340.00	9,712.22
Medfield	2,736,064	2,318,200	8,419.54	2,861,474	8,100.00	2,808.22
Medford	78,574,850	10,570,190	216,937.48	82,919,061	227,340.00	108,553.44
Medway	3,157,940	256,415	14,821.50	3,228,006	9,360.00	3,245.05
Melrose	38,500,050	6,550,900	92,153.22	38,766,627	104,040.00	49,678.46
Mendon	1,328,120	96,430	4,967.98	1,412,924	3,960.00	2,202.56
Merrimac	1,689,800	401,920	9,496.42	1,635,885	5,040.00	2,563.06
Methuen	17,763,755	3,825,525	90,369.71	20,455,173	59,760.00	30,390.57
Middleborough	7,897,680	2,628,780	35,783.63	8,987,251	25,920.00	15,260.43
Middlefield	324,758	22,857	835.97	321,497	900.00	735.81
Middleton	1,993,043	2,690,750	8,878.46	2,183,620	6,120.00	3,112.29
Milford	14,499,350	3,430,041	55,056.01	15,334,293	44,100.00	24,528.47
Millbury	5,018,857	939,250	54,355.73	6,179,267	18,180.00	10,111.73
Millis	2,728,700	390,100	18,082.71	3,142,600	8,460.00	2,833.03
Millville	1,001,243	133,455	15,002.96	1,060,243	3,420.00	1,902.21
Milton	40,429,835	15,770,887	88,407.42	39,763,457	103,320.00	35,820.41
Monroe	703,342	106,124	10,641.82	1,224,765	3,060.00	2,363.98
Monson	2,718,042	1,326,005	21,731.88	3,287,826	9,900.00	4,693.58
Montague	9,528,450	1,379,872	62,928.28	10,927,504	29,700.00	22,944.50
Monterey	860,705	101,095	1,582.74	858,568	2,100.00	1,230.56
Montgomery	233,403	10,215	877.94	300,000	900.00	426.69
Mount Washington	220,132	11,890	436.52	225,000	540.00	307.64
Nahant	5,702,784	1,565,768	11,875.96	6,225,707	15,660.00	7,963.79
Nantucket	12,375,590	1,226,900	23,131.19	13,079,589	32,760.00	16,000.00
Natick	18,941,225	3,900,200	58,266.78	20,375,803	55,620.00	26,558.21
Needham	24,571,415	3,460,672	63,979.66	24,821,853	64,980.00	22,528.17
New Ashford	138,747	25,590	415.36	160,599	360.00	205.09
New Bedford	101,774,825	27,057,849	890,934.75	123,284,060	349,200.00	211,610.82
New Braintree	584,045	39,400	1,270.10	610,000	1,800.00	1,001.16
New Marlborough	1,447,188	111,455	4,142.46	1,434,934	3,960.00	2,256.03
New Salem	325,703	311,574	1,558.87	430,000	1,260.00	973.40
Newbury	2,120,739	419,445	5,242.89	2,286,481	6,300.00	3,203.83
Newburyport	12,304,750	3,123,808	53,801.85	12,823,399	37,620.00	19,131.41
Newton	167,344,800	33,708,350	355,828.43	170,396,381	435,750.00	208,082.26
Norfolk	1,450,090	4,330,917	7,048.52	1,669,719	4,680.00	1,622.53
North Adams	21,006,629	5,064,382	151,622.36	22,779,259	65,160.00	37,121.90
North Andover	7,267,890	1,153,156	51,063.20	8,180,788	23,400.00	11,899.92
North Attleborough	9,807,040	2,806,365	40,591.22	10,530,807	30,420.00	18,434.14
North Brookfield	2,317,394	559,575	9,904.65	2,495,772	7,500.00	4,204.88
North Reading	2,559,597	1,049,796	8,462.42	2,527,155	7,380.00	3,523.90
Northampton	25,130,100	24,590,096	98,516.38	27,164,726	74,700.00	61,072.38
Northborough	2,061,880	518,170	7,868.22	2,111,742	6,120.00	3,403.95
Northbridge	6,615,704	1,353,040	120,394.81	10,097,263	29,520.00	16,419.06
Northfield	1,857,193	2,009,904	6,438.63	2,022,329	5,760.00	4,449.84
Norton	2,101,100	2,850,425	13,034.82	2,346,933	7,020.00	4,254.03
Norwell	2,136,345	265,476	6,316.02	2,257,277	6,300.00	3,709.13
Norwood	22,902,390	6,640,730	151,618.36	25,872,402	69,660.00	24,150.70
Oak Bluffs	4,918,773	461,848	9,753.42	5,301,306	13,320.00	13,021.43
Oakham	436,070	36,627	1,269.89	450,000	1,260.00	700.81
Orange	4,667,810	1,554,725	29,786.61	4,996,460	14,580.00	11,263.66
Orleans	4,038,070	237,120	7,786.21	4,000,000	10,260.00	11,585.16
Otis	628,150	47,244	1,422.87	624,508	1,800.00	1,025.47
Oxford	2,803,746	341,580	26,238.80	3,196,869	9,900.00	5,506.39
Palmer	7,043,412	1,166,642	78,904.83	7,538,664	22,500.00	10,667.23
Paxton	955,057	71,270	2,285.94	995,000	2,880.00	1,601.86
Peabody	20,491,100	5,039,122	201,237.12	23,908,389	68,760.00	34,967.46
Pelham	682,848	38,390	2,071.62	751,301	1,980.00	1,618.79
Pembroke	2,744,820	313,700	11,521.95	2,956,286	7,920.00	4,662.91
Pepperell	2,550,183	402,750	17,370.11	2,869,500	8,280.00	3,933.65
Peru	267,685	16,970	612.64	300,449	720.00	410.19
Petersham	1,397,932	285,863	4,077.49	1,550,000	3,960.00	2,202.56

1939

City or Town	Assessed Valuation Real Estate and Tangible Personal Property	Property Exempted from Local Taxation	Revenue Distributed by the Department	Equalization of Property as used in Determining State and County Tax	State Tax	County Tax
Phillipston	\$387,475	\$19,915	\$1,492.43	\$400,000	\$1,080.00	\$600.70
Pittsfield	58,948,955	11,889,843	270,715.25	63,786,860	176,580.00	100,598.30
Plainfield	322,600	30,585	1,509.75	350,464	900.00	735.81
Plainville	1,454,396	185,525	7,796.81	1,624,878	4,680.00	1,622.53
Plymouth	21,542,550	4,021,193	88,756.06	22,865,757	61,200.00	36,031.56
Plympton	715,553	43,425	1,780.93	747,252	1,980.00	1,165.73
Prescott	-	-	95.11	24,000	180.00	147.16
Princeton	1,161,915	226,121	3,530.85	1,350,000	3,600.00	2,002.32
Provincetown	4,230,450	665,200	13,872.76	4,309,650	12,600.00	14,227.40
Quincy	121,855,075	15,466,585	376,320.36	127,551,138	341,100.00	118,257.29
Randolph	7,423,250	1,633,900	31,409.37	7,103,390	20,340.00	7,051.75
Raynham	1,756,665	175,205	6,624.32	1,821,722	5,400.00	3,272.33
Reading	16,927,026	2,052,080	52,744.34	17,158,208	45,900.00	21,916.97
Rehoboth	2,468,576	157,395	8,273.88	2,560,804	7,560.00	4,581.27
Revere	40,757,100	6,213,550	135,110.84	40,251,761	113,040.00	-
Richmond	731,910	68,590	1,760.89	794,728	2,160.00	1,230.56
Rochester	1,190,011	501,488	3,727.58	1,327,848	3,780.00	2,225.48
Rockland	7,857,301	1,896,615	33,145.88	8,689,506	24,660.00	14,518.60
Rockport	5,680,600	1,102,260	14,854.52	6,079,865	16,380.00	8,329.95
Rowe	659,936	17,718	1,765.01	777,127	1,980.00	1,529.63
Rowley	1,445,323	127,752	4,467.69	1,475,000	4,320.00	2,196.91
Royalston	790,832	74,236	2,019.43	850,000	2,520.00	1,401.63
Russell	2,379,897	276,202	42,083.65	3,367,702	8,640.00	4,096.22
Rutland	1,346,781	3,467,746	6,274.97	1,380,000	4,140.00	2,302.67
Salem	54,434,300	8,926,855	253,779.24	59,165,075	161,100.00	81,926.39
Salisbury	2,967,022	454,885	8,010.16	3,057,880	8,640.00	4,393.82
Sandisfield	715,190	27,506	2,054.93	721,947	1,980.00	1,128.01
Sandwich	2,633,498	459,457	6,589.48	2,800,555	7,380.00	8,333.19
Saugus	16,295,013	3,718,168	64,978.65	16,169,948	46,260.00	23,525.23
Savoy	241,675	80,639	3,338.38	175,000	540.00	307.64
Scituate	12,839,959	2,027,293	24,463.84	13,094,022	33,120.00	19,499.43
Seekonk	5,326,065	417,050	18,335.06	5,305,127	14,940.00	9,053.45
Sharon	5,991,110	1,610,210	15,387.06	6,430,712	17,100.00	9,528.47
Sheffield	1,527,555	749,675	6,818.15	1,533,741	4,500.00	2,563.67
Shelburne	2,659,007	204,362	8,711.50	3,259,255	8,460.00	6,535.70
Sherborn	2,065,150	224,570	5,435.68	3,009,269	7,740.00	3,695.80
Shirley	1,698,395	857,092	18,189.59	2,133,158	6,120.00	2,922.26
Shrewsbury	8,731,864	2,308,387	26,852.75	9,472,860	26,100.00	14,516.85
Shutesbury	350,663	28,618	956.02	400,000	1,080.00	834.35
Somerset	12,934,965	1,193,825	28,204.59	13,045,854	33,660.00	20,397.54
Somerville	114,124,400	15,347,300	350,389.50	107,529,557	307,260.00	146,714.75
South Hadley	7,951,790	6,915,608	40,295.62	9,528,683	25,920.00	21,191.38
Southampton	961,485	108,175	2,642.09	1,008,184	2,880.00	2,354.60
Southborough	2,956,240	1,690,552	9,306.97	3,026,242	8,280.00	4,605.34
Southbridge	12,376,610	3,344,590	68,807.16	13,149,234	39,780.00	22,125.68
Southwick	1,937,974	233,425	5,188.53	2,025,240	5,580.00	2,645.47
Spencer	4,583,883	1,679,084	20,588.79	4,997,082	15,300.00	8,509.88
Springfield	264,828,400	56,384,558	837,118.70	280,786,724	742,140.00	351,847.80
Sterling	1,919,250	324,185	5,302.11	2,018,390	5,580.00	3,103.60
Stockbridge	4,254,650	1,067,926	10,830.91	4,740,130	12,240.00	6,973.17
Stoneham	14,183,025	3,318,050	37,974.78	15,095,031	41,040.00	19,596.35
Stoughton	8,282,908	1,098,300	36,563.90	9,262,125	26,460.00	9,173.52
Stow	1,414,000	106,211	5,622.62	1,505,264	4,140.00	1,976.82
Sturbridge	1,399,805	186,190	7,246.91	1,531,217	4,860.00	2,703.14
Sudbury	2,512,800	365,722	6,827.99	3,010,049	8,100.00	3,567.70
Sunderland	1,032,455	108,015	3,732.25	1,202,198	3,420.00	2,642.10
Sutton	1,768,761	155,590	13,784.80	1,938,723	5,760.00	3,203.72
Swampscott	23,710,150	2,053,550	55,295.04	25,391,023	65,340.00	33,228.24
Swansea	4,402,327	384,500	19,218.52	4,590,211	13,140.00	7,962.68
Taunton	31,275,780	10,488,400	212,539.91	36,463,774	105,300.00	63,810.62
Templeton	2,660,754	1,308,820	26,056.57	3,371,516	10,260.00	5,706.68
Tewksbury	4,626,711	4,828,387	13,378.82	4,636,897	12,600.00	6,016.42
Tisbury	5,303,090	493,990	10,703.34	5,603,200	14,040.00	13,725.28
Tolland	408,257	69,840	789.94	401,597	1,080.00	512.03
Topsfield	2,941,790	283,460	6,700.05	3,405,586	8,640.00	4,393.82
Topsfield	2,102,620	762,558	11,504.41	2,472,962	6,840.00	3,266.06
Truro	1,659,565	128,700	2,895.20	1,585,000	3,960.00	4,471.47
Tyngsborough	1,206,139	707,460	4,318.68	1,401,225	3,960.00	1,890.88
Tyringham	434,089	21,662	960.66	457,076	1,260.00	717.83
Upton	1,242,460	176,767	9,233.71	1,444,045	4,500.00	2,502.90
Uxbridge	6,808,455	1,356,755	39,999.87	7,730,878	21,600.00	12,013.94
Wakefield	20,644,140	5,981,064	62,562.08	21,899,457	60,300.00	28,792.88
Wales	339,219	55,031	1,462.96	363,487	1,080.00	512.03
Walpole	12,244,283	2,851,911	141,446.80	15,373,349	40,140.00	13,916.29
Waltham	50,867,400	12,296,208	270,116.38	57,273,902	155,160.00	74,087.94
Ware	5,342,516	1,917,448	46,347.98	5,824,109	17,820.00	14,569.07
Wareham	12,878,305	1,045,420	34,093.21	14,666,724	38,520.00	22,678.69
Warren	2,017,435	766,601	17,180.31	2,561,494	8,100.00	4,505.23
Warwick	369,608	134,827	1,507.54	380,000	1,080.00	834.35

1939

City or Town	Assessed Valuation Real Estate and Tangible Personal Property	Property Exempted from Local Taxation	Revenue Distributed by the Department	Equalization of Property as used in Determining State and County Tax	State Tax	County Tax
Washington . . .	\$202,875	\$113,600	\$892.84	\$220,899	\$720.00	\$410.19
Watertown . . .	51,026,270	7,008,774	190,911.89	54,409,070	147,060.00	70,220.24
Wayland . . .	5,567,076	855,325	13,489.99	6,020,829	15,840.00	7,563.50
Webster . . .	9,966,538	2,551,280	59,162.10	10,942,293	33,120.00	18,421.38
Wellesley . . .	43,369,415	21,525,251	85,028.03	43,075,151	107,820.00	37,380.54
Wellfleet . . .	2,110,870	120,750	4,440.24	2,202,107	5,580.00	6,300.70
Wendell . . .	735,763	43,252	2,060.78	911,076	2,340.00	1,807.75
Wenham . . .	3,909,335	238,725	6,950.98	3,906,012	9,900.00	5,034.58
West Boylston . . .	2,272,320	1,063,033	8,805.52	2,234,904	6,300.00	3,504.07
West Bridgewater . . .	3,170,796	452,178	11,692.42	3,190,900	9,360.00	5,510.71
West Brookfield . . .	1,376,572	172,975	4,242.09	1,470,981	4,140.00	2,302.67
West Newbury . . .	1,220,430	545,475	4,688.39	1,377,464	3,960.00	2,013.83
West Springfield . . .	22,906,553	5,414,605	112,536.81	25,937,158	69,840.00	33,111.07
West Stockbridge . . .	1,146,240	65,050	6,157.01	1,273,238	3,600.00	2,050.93
West Tisbury . . .	808,482	23,174	1,568.10	890,000	2,160.00	2,111.58
Westborough . . .	4,656,596	3,708,075	19,460.84	4,676,973	13,320.00	7,408.60
Westfield . . .	19,201,995	5,454,554	104,059.74	20,043,484	57,600.00	27,308.10
Westford . . .	3,629,355	426,900	34,503.46	4,342,966	12,240.00	5,844.52
Westhampton . . .	411,776	41,850	1,487.65	411,040	1,080.00	882.98
Westminster . . .	1,623,507	301,806	5,488.79	1,775,000	5,040.00	2,803.25
Weston . . .	10,568,378	4,155,151	21,036.85	10,519,365	27,180.00	12,978.28
Westport . . .	4,746,425	253,800	15,819.97	5,814,162	15,840.00	9,598.84
Westwood . . .	6,098,988	207,400	10,349.79	5,766,853	15,120.00	5,242.01
Weymouth . . .	47,433,696	3,427,724	111,054.83	49,881,718	129,420.00	44,869.12
Whately . . .	1,065,656	67,960	3,015.45	1,153,160	3,420.00	2,642.10
Whitman . . .	7,736,760	1,519,925	34,968.28	8,560,180	24,300.00	14,306.65
Wilbraham . . .	3,068,729	592,578	14,920.00	3,252,809	9,180.00	4,352.23
Williamstown . . .	1,241,692	244,675	9,570.17	1,486,601	3,780.00	3,090.41
Williamstown . . .	6,730,450	6,075,139	18,297.94	7,476,199	19,980.00	11,382.68
Wilmington . . .	4,302,985	657,000	24,045.67	4,300,000	12,420.00	5,930.47
Winchendon . . .	4,877,070	728,890	43,324.25	5,559,213	16,560.00	9,210.69
Winchester . . .	32,449,850	4,426,546	72,367.09	34,232,508	87,300.00	41,685.21
Windsor . . .	461,490	70,210	1,304.69	477,596	1,260.00	717.83
Winthrop . . .	24,835,100	4,465,890	60,545.31	24,740,165	67,680.00	-
Woburn . . .	20,575,025	6,271,626	105,531.44	20,816,627	59,940.00	28,620.98
Worcester . . .	268,153,700	79,463,650	1,292,443.30	299,406,942	806,580.00	448,620.67
Worthington . . .	610,074	39,142	1,454.06	651,246	1,800.00	1,471.62
Wrentham . . .	3,627,845	2,945,509	12,226.13	3,959,739	10,620.00	3,681.89
Yarmouth . . .	5,548,400	517,475	12,386.37	6,008,906	15,300.00	17,276.12
	\$6,193,888,519	\$1,611,114,564	\$23,898,372.34	\$6,679,976,142	\$18,000,000.00	\$10,384,871.88

LOCAL TAX RATES: VALUATIONS AND DIRECT TAX

Record of the 355 cities and towns in 1938 and 351 in 1939, showing name, 1938 and 1939 tax rates, 1939 assessed valuation, 1939 direct tax, 1939 per capita valuation of the cities and towns, 1939 per capita direct tax, and population (1935 U. S. Census).

	1932	1933	1934	1935	1936	1937	1938	1939
Average Per Capita Valuation	\$1,646.98	\$1,585.74	\$1,550.82	\$1,497.39	\$1,481.07	\$1,440.43	\$1,434.97	\$1,423.58
Average Per Capita Direct Tax	55.52	50.12	52.52	51.92	52.32	51.06	53.00	52.36
Average Tax Rate.	33.71	31.62	33.87	34.68	35.33	35.45	36.94	36.78

TABLE NINETEEN — LOCAL TAX RATES: VALUATIONS AND DIRECT TAX

City or Town	Tax Rates		1939	1939	1935	1939	
	1938	1939	Valuation (Real Estate and Tangible Personal Property)	Direct Tax	Popula- tion	Per Capita Valuation	Per Capita Direct Tax
Abington . . .	\$42.60	\$43.70	\$5,494,848	\$240,127	5,696	\$964.69	\$42.16
Acton . . .	29.00	28.00	3,571,360	99,998	2,635	1,355.35	37.95
Acushnet . . .	36.00	38.50	2,649,409	102,002	3,951	670.57	25.82
Adams . . .	36.00	36.00	8,954,550	322,363	12,858	696.42	25.07
Agawam . . .	33.00	34.00	9,230,825	313,848	7,206	1,280.99	43.55
Alford . . .	36.00	33.00	306,290	10,107	210	1,458.52	48.13
Amesbury . . .	38.60	44.00	8,516,730	374,736	10,514	810.04	35.64

Local Tax Rates: Valuations and Direct Tax — Continued

City or Town	Tax Rates		1939	1939	1935	1939	
	1938	1939	Valuation (Real Estate and Tangible Personal Property)	Direct Tax	Popula- tion	Per Capita Valuation	Per Capita Direct Tax
Amherst	\$30.80	\$30.80	\$9,436,399	\$290,641	\$6,473	\$1,457.81	\$44.90
Andover	29.00	30.00	15,612,411	468,372	10,542	1,480.97	44.43
Arlington	35.20	36.80	58,699,800	2,160,152	38,539	1,523.13	56.05
Ashburnham	42.80	43.30	1,603,159	69,418	2,051	781.65	33.85
Ashby	30.80	23.20	1,041,322	24,158	957	1,088.11	25.24
Ashfield	25.50	32.00	1,117,890	35,772	918	1,217.75	38.97
Ashland	34.60	37.60	2,915,610	109,626	2,497	1,167.65	43.90
Athol	39.80	39.40	9,427,615	371,454	10,751	876.91	34.55
Attleboro	33.70	36.70	34,256,005	890,195	21,835	1,110.88	40.77
Auburn	32.00	37.60	6,058,410	227,796	6,535	927.07	34.86
Avon	38.00	40.60	1,757,400	71,350	2,362	744.03	30.21
Ayer	31.60	34.80	3,521,575	122,550	3,861	912.09	31.74
Barnstable	25.80	26.50	25,754,390	682,497	8,037	3,204.48	84.92
Barre	34.00	47.50	2,277,916	108,201	3,509	649.16	30.84
Becket	40.00	41.00	825,053	33,827	723	1,411.15	46.79
Bedford	37.00	36.00	2,855,752	102,807	3,185	896.63	32.28
Belchertown	48.00	35.00	1,447,570	50,665	3,863	374.73	13.12
Bellingham	38.60	40.00	2,248,801	89,952	3,056	735.86	29.43
Belmont	28.60	28.60	51,942,710	1,485,561	24,831	2,091.85	59.83
Berkley	40.00	38.60	866,155	33,433	1,156	749.27	28.92
Berlin	34.60	40.40	1,066,130	43,071	1,091	977.20	39.48
Bernardston	27.80	24.00	855,992	20,543	975	877.94	21.07
Beverly	33.60	36.40	41,091,550	1,495,732	25,871	1,588.32	57.82
BillERICA	39.20	42.00	8,300,979	348,641	6,650	1,248.27	52.43
Blackstone	47.00	49.00	2,243,624	109,937	4,588	489.02	23.96
Blandford	25.00	23.00	817,970	18,813	469	1,744.07	40.11
Bolton	33.00	33.00	1,097,150	36,205	739	1,484.64	48.99
Boston	41.30	39.90	1,524,806,000	60,839,759	817,713	1,864.72	74.40
Bourne	28.60	31.20	9,348,145	291,662	3,356	2,802.20	87.43
Boxborough	21.60	17.60	389,607	6,857	404	964.37	16.97
Boxford	30.00	28.00	1,188,124	33,267	726	1,636.53	45.82
Boylston	50.00	47.00	915,035	43,007	1,361	672.33	31.60
Braintree	37.20	36.40	25,403,300	924,680	17,122	1,483.66	54.01
Brewster	25.60	23.25	2,261,943	52,591	715	3,163.56	75.01
Bridgewater	45.70	45.60	4,995,754	227,806	9,201	542.96	24.76
Brimfield	33.50	27.50	985,900	27,113	892	1,105.27	30.40
Brockton	39.60	37.80	72,548,000	2,742,314	62,407	1,162.50	43.94
Brookfield	37.80	31.60	1,146,330	36,224	1,309	875.73	27.67
Brookline	23.50	26.00	158,978,500	4,133,441	50,319	3,159.41	82.14
Buckland	22.00	23.00	2,638,615	60,688	1,540	1,713.39	39.41
Burlington	39.20	45.80	2,312,364	105,906	2,146	1,077.52	49.35
Cambridge	41.00	40.50	171,869,700	6,960,722	118,075	1,455.60	58.95
Canton	36.00	36.00	7,954,700	286,569	6,505	1,222.86	44.02
Carlisle	21.40	24.40	1,102,487	26,900	688	1,602.45	39.10
Carver	22.30	25.20	2,917,275	73,515	1,559	1,871.25	47.16
Charlemont	36.00	32.60	941,017	30,677	923	1,019.52	33.24
Charlton	39.00	34.20	1,797,050	61,459	2,366	759.53	25.98
Chartham	21.90	18.90	6,581,460	124,391	2,050	3,210.47	60.68
Chelmsford	30.00	32.80	6,868,970	225,302	7,595	904.41	29.66
Chelsea	46.20	44.40	45,760,900	2,031,783	42,673	1,072.36	47.61
Cheshire	40.00	40.00	1,135,280	45,411	1,660	683.90	27.36
Chester	41.50	39.00	1,189,330	46,383	1,362	873.22	34.06
Chesterfield	32.00	38.50	553,350	21,303	445	1,243.48	47.87
Chicopee	42.20	46.50	38,321,350	1,781,942	41,952	913.46	42.48
Chilmark	20.40	21.90	691,330	15,139	253	2,732.53	59.84
Clarksburg	47.00	44.00	570,967	25,122	1,333	428.23	18.55
Clinton	40.60	44.40	10,715,388	475,763	12,373	866.03	38.45
Cohasset	27.80	25.70	10,298,412	264,670	3,418	3,012.99	77.43
Cohrain	40.60	38.00	1,186,775	45,097	1,554	763.69	29.02
Concord	36.00	36.00	10,120,813	364,349	7,723	1,310.48	47.18
Conway	30.00	28.00	906,685	25,387	952	952.40	26.67
Cummington	35.00	32.00	563,105	18,019	610	923.12	29.54
Dalton	32.00	32.00	5,134,209	164,294	4,282	1,199.02	38.37
Dana	32.10	-	-	-	387	-	-
Danvers	41.20	39.20	11,741,750	460,276	13,884	845.70	33.15
Dartmouth	31.00	36.00	11,485,400	413,474	9,424	1,218.74	43.87
Decham	34.60	57.00	24,764,650	916,292	15,371	1,611.13	59.61
Deerfield	25.00	24.60	4,045,945	99,530	2,963	1,365.49	33.59
Dennis	26.60	28.00	5,212,250	145,943	2,017	2,584.16	72.26
Dighton	29.50	32.50	3,014,981	97,987	3,116	967.58	31.45
Douglas	37.00	37.00	1,550,505	58,478	2,403	657.72	24.34
Dover	19.20	19.50	4,075,540	79,473	1,305	3,123.02	60.90
Dracut	49.80	50.40	4,243,622	213,878	6,500	662.86	32.90
Dudley	47.50	51.00	2,488,700	126,924	4,568	544.81	27.79
Dunstable	34.50	25.00	451,181	11,529	419	1,100.67	27.52
Duxbury	22.50	22.50	7,348,780	165,350	2,244	3,274.86	73.69
East Bridgewater	36.00	42.00	4,286,712	180,043	3,670	1,168.04	49.06
East Brookfield	31.60	31.40	1,021,516	32,075	945	1,080.97	33.94
East Longmeadow	34.00	33.20	3,938,365	130,753	3,375	1,166.92	38.74

Local Tax Rates: Valuations and Direct Tax — Continued

City or Town	Tax Rates		1939	1939	1935	1939	
	1938	1939	Valuation (Real Estate and Tangible Personal Property)	Direct Tax	Popula- tion	Per Capita Valuation	Per Capita Direct Tax
Eastham . . .	\$27.00	\$27.00	\$1,368,920	\$36,960	606	\$2,258.94	\$60.99
Easthampton . . .	37.00	40.00	9,074,804	362,992	10,486	865.42	34.62
Easton . . .	34.30	41.00	4,901,980	200,981	5,294	925.95	37.96
Edgartown . . .	22.00	23.00	4,140,135	95,223	1,399	2,959.35	68.07
Egremont . . .	20.00	20.00	978,431	19,568	569	1,719.56	34.39
Enfield . . .	17.20	—	—	—	495	—	—
Erving . . .	27.00	27.00	1,624,035	43,849	1,283	1,265.81	34.18
Essex . . .	39.00	37.40	1,668,722	62,410	1,486	1,122.96	42.00
Everett . . .	38.20	36.20	71,859,650	2,601,319	47,228	1,521.55	55.08
Fairhaven . . .	35.50	42.50	10,621,910	451,431	11,005	965.19	41.02
Fall River . . .	40.90	39.80	92,535,650	3,682,918	117,414	788.11	31.37
Falmouth . . .	26.00	25.20	22,019,084	554,881	6,537	3,368.38	84.88
Fitchburg . . .	44.00	42.40	47,656,475	2,020,634	41,700	1,142.84	48.46
Florida . . .	28.00	31.00	1,426,499	44,221	405	3,522.22	109.19
Foxborough . . .	36.00	36.40	5,682,190	206,831	5,834	973.98	35.45
Framingham . . .	32.20	33.40	33,056,881	1,104,100	22,651	1,459.40	48.74
Franklin . . .	27.10	30.00	8,111,000	243,330	7,494	1,082.33	32.47
Freetown . . .	36.00	34.60	1,402,420	48,523	1,813	773.54	26.76
Gardner . . .	32.00	30.00	20,883,487	626,504	20,397	1,023.85	30.72
Gay Head . . .	28.00	28.00	159,135	4,455	158	1,007.18	28.20
Georgetown . . .	36.00	47.60	1,684,675	80,190	2,009	838.56	39.92
Gill . . .	33.00	28.50	837,261	23,861	995	841.47	23.98
Gloucester . . .	33.60	35.20	38,396,260	1,351,548	24,164	1,588.99	55.93
Goshen . . .	31.00	31.00	350,287	10,859	257	1,362.98	42.25
Gosnold . . .	13.50	17.50	1,277,203	22,351	129	9,900.80	173.26
Grafton . . .	51.10	49.90	4,014,395	200,318	7,681	522.64	26.08
Granby . . .	23.00	22.00	958,425	21,085	956	1,002.54	22.06
Granville . . .	27.00	26.00	1,863,090	48,440	704	2,646.43	68.81
Great Barrington . . .	34.50	31.00	8,138,325	252,288	6,369	1,277.80	39.61
Greenfield . . .	28.80	28.80	24,260,075	698,690	15,903	1,525.50	43.93
Greenwich . . .	20.80	—	—	—	219	—	—
Groton . . .	31.00	30.00	3,575,088	107,252	2,534	1,410.85	42.33
Groveland . . .	39.00	39.60	1,515,675	60,020	2,219	683.04	27.05
Hadley . . .	26.40	25.00	2,802,320	69,878	2,711	1,033.68	25.78
Halifax . . .	31.00	31.00	1,455,490	45,122	817	1,781.51	55.23
Hamilton . . .	25.50	25.00	5,459,920	136,498	2,235	2,442.92	61.07
Hampden . . .	37.00	39.00	741,350	28,912	854	868.09	33.85
Hancock . . .	29.00	32.50	421,881	13,711	408	1,034.02	33.61
Hanover . . .	41.00	40.00	3,339,525	133,581	2,709	1,232.75	49.31
Hanson . . .	46.60	35.00	2,743,266	96,016	2,417	1,134.99	39.73
Hardwick . . .	44.00	42.00	1,431,895	60,139	2,379	601.89	25.28
Harvard . . .	23.40	26.10	2,099,149	54,787	952	2,204.99	57.55
Harwich . . .	28.40	24.00	6,934,260	166,422	2,373	2,922.15	70.13
Hatfield . . .	26.00	29.00	2,539,490	73,646	2,433	1,043.77	30.27
Haverhill . . .	42.40	41.20	50,366,725	2,075,109	49,516	1,017.18	41.91
Hawley . . .	30.00	32.00	236,463	7,566	308	767.74	24.56
Heath . . .	37.00	37.00	402,777	14,902	368	1,094.50	40.49
Hingham . . .	24.25	25.75	15,740,109	405,315	7,320	2,147.35	55.30
Hinsdale . . .	46.00	51.00	954,894	48,700	1,144	834.70	42.57
Holbrook . . .	39.00	41.70	3,022,246	126,027	3,364	898.41	37.46
Holden . . .	35.00	40.60	3,238,915	131,499	3,914	827.52	33.60
Holland . . .	30.00	25.00	256,311	6,408	201	1,275.18	31.88
Holliston . . .	32.00	35.00	3,649,900	129,579	2,925	1,247.83	44.30
Holyoke . . .	31.66	33.60	73,135,280	2,457,345	56,129	1,302.75	43.77
Hopedale . . .	27.20	27.00	2,903,543	78,395	3,068	946.40	25.55
Hopkinton . . .	40.00	36.00	2,841,005	102,279	2,616	1,086.01	39.10
Hubbardston . . .	42.50	40.30	751,735	30,296	1,000	751.74	30.50
Hudson . . .	51.20	47.20	6,166,846	291,075	8,495	725.94	34.26
Hull . . .	31.00	31.00	17,553,630	544,162	2,619	6,702.42	207.77
Huntington . . .	40.00	40.00	1,040,145	41,605	1,345	773.34	30.93
Ipswich . . .	44.80	38.20	6,869,555	262,405	6,217	1,104.91	42.51
Kingston . . .	24.00	24.40	4,491,600	109,595	2,743	1,637.48	39.95
Lakeville . . .	28.80	28.00	1,446,505	40,502	1,443	1,002.43	28.07
Lancaster . . .	37.00	37.60	2,734,878	102,831	2,590	1,055.94	39.70
Lanesborough . . .	23.00	22.00	1,283,767	28,242	1,227	1,057.81	22.83
Lawrence . . .	39.60	38.80	88,118,750	3,419,007	86,785	1,015.37	39.40
Lee . . .	36.00	38.00	4,223,425	160,490	4,178	1,010.87	33.41
Leicester . . .	50.40	50.40	3,191,625	160,837	4,426	721.11	26.34
Lenox . . .	30.00	32.00	5,719,168	183,013	1,706	2,113.51	67.63
Leominster . . .	43.00	42.00	21,781,080	914,805	21,894	994.84	41.78
Leverett . . .	38.00	34.00	435,290	14,799	726	599.57	20.38
Lexington . . .	34.00	35.50	21,819,874	774,605	10,813	2,017.93	71.64
Leyden . . .	35.00	25.00	281,542	7,038	253	1,112.81	27.82
Lincoln . . .	25.50	29.00	3,345,110	97,008	1,573	2,126.58	61.67
Littleton . . .	20.25	21.25	2,917,705	62,001	1,580	1,907.00	40.52
Longmeadow . . .	26.00	27.00	12,518,914	338,010	5,105	2,452.28	66.21
Lowell . . .	48.80	46.00	95,474,300	4,391,817	100,114	953.06	43.87
Ludlow . . .	46.00	51.00	6,166,436	314,488	8,569	719.62	36.70
Lunenburg . . .	34.80	33.60	2,269,887	76,268	2,124	1,068.69	35.91

Local Tax Rates: Valuations and Direct Tax — Continued

City or Town	Tax Rates		1939	1939	1935	1939	
	1938	1939	Valuation (Real Estate and Tangible Per- sonal Property)	Direct Tax	Popula- tion	Per Capita Valuation	Per Capita Direct Tax
Lynn	35.80	35.20	131,280,880	4,621,086	100,909	1,300.98	45.79
Lynnfield	23.20	24.00	4,123,385	98,961	1,896	2,174.78	52.19
Malden	39.00	41.60	68,800,125	2,862,085	57,277	1,201.18	49.97
Manchester	25.00	28.20	10,504,265	296,220	2,509	4,186.63	118.06
Mansfield	33.40	36.00	6,944,440	245,999	6,543	1,061.35	38.21
Marblehead	29.00	29.00	21,170,780	613,952	10,163	2,081.08	60.35
Marion	22.20	30.00	5,217,897	156,536	1,867	2,794.80	83.84
Marlborough	38.80	37.70	15,272,553	575,776	15,781	967.78	36.49
Marshfield	29.00	29.00	7,882,725	228,600	2,073	3,802.57	110.27
Mashpee	36.60	38.00	961,395	36,533	380	2,529.99	96.14
Mattapoisett	25.50	22.00	3,186,495	70,102	1,682	1,894.47	41.68
Maynard	36.00	44.00	5,268,062	231,794	7,107	741.25	32.61
Medfield	35.60	36.00	2,736,064	98,498	4,162	657.39	23.67
Medford	38.60	41.60	78,574,850	3,268,713	61,444	1,278.80	53.20
Medway	34.40	35.00	3,157,940	110,527	3,268	966.32	33.82
Melrose	34.40	33.80	38,500,050	1,301,301	24,256	1,587.24	53.65
Mendon	29.00	29.00	1,328,120	38,515	1,265	1,049.90	30.45
Merrimac	51.00	51.00	1,689,800	86,179	2,209	764.96	39.01
Methuen	41.80	43.70	17,763,755	776,284	21,073	842.96	36.84
Middleborough	35.40	34.00	7,897,680	268,521	8,865	890.88	30.29
Middlefield	35.00	36.00	324,758	11,691	220	1,476.17	53.14
Middleton	34.20	34.40	1,993,043	68,560	1,975	1,009.14	34.71
Millis	44.20	38.60	14,499,350	559,675	15,008	966.11	37.29
Millbury	45.00	47.00	5,018,857	235,886	6,879	729.59	34.29
Millis	30.30	36.50	2,728,700	99,599	2,098	1,300.62	47.47
Millville	40.00	40.20	1,001,243	40,250	1,901	526.69	21.17
Milton	27.20	27.40	40,429,835	1,107,777	18,147	2,227.91	61.04
Monroe	14.00	18.50	703,342	13,011	240	2,930.59	54.21
Monson	49.40	49.40	2,718,642	134,301	5,193	523.52	25.86
Montague	32.40	36.20	9,528,450	344,930	7,967	1,195.99	43.29
Monterey	20.30	15.40	860,705	15,255	325	2,648.46	40.78
Montgomery	38.00	25.50	233,403	5,952	174	1,341.40	34.21
Mount Washington	23.00	21.00	220,132	4,622	64	3,439.56	72.22
Nahant	36.60	35.00	5,702,784	199,597	1,748	3,262.46	114.19
Nantucket	26.00	25.00	12,375,590	309,389	3,495	5,540.94	88.52
Natick	33.40	37.70	18,941,225	714,084	14,394	1,315.91	49.61
Needham	28.20	28.60	24,571,415	702,742	11,828	2,077.39	59.41
New Ashford	27.00	22.00	138,747	3,052	94	1,476.03	32.47
New Bedford	45.60	48.00	101,774,825	4,885,191	110,022	925.04	44.40
New Braintree	26.40	27.00	584,045	15,769	436	1,339.55	36.17
New Marlborough	29.00	31.20	1,447,188	45,152	921	1,571.32	49.02
New Salem	42.80	36.20	325,703	11,790	443	775.22	26.61
Newbury	30.00	33.75	2,120,739	71,574	1,576	1,345.65	45.41
Newburyport	44.00	43.00	12,304,750	529,104	14,815	830.56	35.71
Newton	30.20	30.20	167,344,800	5,053,812	66,144	2,530.01	76.41
Norfolk	30.40	34.40	1,450,090	49,883	2,073	699.51	24.06
North Adams	38.00	38.50	21,006,629	808,755	22,085	951.17	36.62
North Andover	38.60	39.00	7,267,890	283,447	7,164	1,045.30	39.57
North Attleborough	29.50	30.50	9,807,040	299,114	10,202	961.29	29.32
North Brookfield	35.00	35.50	2,317,394	82,269	3,186	727.37	25.82
North Reading	38.00	41.00	2,559,597	104,944	2,321	1,102.80	45.21
Northampton	31.00	33.30	25,130,100	836,832	24,525	1,024.67	34.12
Northborough	36.60	40.80	2,061,880	84,124	2,396	860.55	35.11
Northbridge	38.00	41.20	6,615,704	272,566	10,577	625.48	25.77
Northfield	32.00	37.00	1,857,193	68,716	1,950	952.41	35.24
Norton	34.40	34.00	2,101,100	71,437	2,925	718.32	24.42
Norwell	39.00	46.00	2,136,345	98,269	1,666	1,282.32	58.98
Norwood	32.60	32.00	22,902,390	732,876	15,574	1,470.55	47.06
Oak Bluffs	30.60	30.00	4,918,773	147,563	1,657	2,968.48	89.05
Oakham	28.00	24.60	436,070	10,727	441	988.82	24.32
Orange	40.00	42.60	4,667,810	196,048	5,383	867.14	36.42
Orleans	24.00	24.30	4,038,070	98,126	1,425	2,833.73	68.86
Otis	37.00	35.00	628,150	21,985	415	1,513.61	52.98
Oxford	46.40	49.40	2,803,746	138,505	4,249	659.86	32.60
Palmer	36.00	36.00	7,043,412	253,562	9,437	746.36	26.87
Paxton	39.00	38.00	955,057	36,292	731	1,306.51	49.65
Peabody	46.40	45.20	20,491,100	926,197	22,082	927.95	41.94
Pelham	25.00	30.00	682,848	20,485	504	1,354.86	40.64
Pembroke	33.00	31.00	2,744,820	85,089	1,621	1,693.29	52.49
Pepperell	28.50	28.00	2,550,183	71,405	3,004	848.93	23.77
Peru	38.00	46.00	267,685	12,313	151	1,772.75	81.54
Petersham	20.50	25.40	1,397,952	35,508	718	1,947.01	49.45
Phillipston	40.00	39.60	387,475	15,344	423	916.02	36.27
Pittsfield	34.80	34.40	58,948,955	2,027,844	47,516	1,240.61	42.63
Plainfield	41.00	42.00	322,600	13,549	332	971.69	40.81
Plainville	25.00	25.00	1,454,396	36,360	1,606	905.60	22.64
Plymouth	30.80	28.40	21,542,550	611,808	13,183	1,634.12	46.41
Plymouth	34.00	33.60	715,553	24,042	558	1,282.35	43.09
Prescott	18.70	—	—	—	18	—	—

Local Tax Rates: Valuations and Direct Tax — Continued

City or Town	Tax Rates		1939	1939	1935	1939	
	1938	1939	Valuation (Real Estate and Tangible Personal Property)	Direct Tax	Popula- tion	Per Capita Valuation	Per Capita Direct Tax
Princeton	\$33.80	\$28.00	\$1,161,915	\$32,533	707	\$1,643.44	\$46.02
Provincetown	37.40	40.60	4,230,450	171,756	4,071	1,039.17	42.19
Quincy	32.80	32.40	121,855,075	3,948,104	76,909	1,584.41	51.33
Randolph	35.00	37.40	7,423,250	277,629	7,580	979.32	36.63
Raynham	35.40	35.20	1,756,665	61,835	2,208	795.59	28.00
Reading	32.50	34.00	16,927,026	575,518	10,703	1,581.52	53.77
Rehoboth	30.00	33.20	2,468,576	81,956	2,777	888.94	29.51
Revere	47.00	44.60	40,757,100	1,817,766	35,319	1,153.97	51.47
Richmond	30.00	31.00	731,910	22,689	628	1,165.46	36.13
Rochester	28.00	29.00	1,190,011	34,510	1,229	968.28	28.08
Rockland	38.80	38.00	7,857,301	298,577	7,890	995.86	37.84
Rockport	30.00	35.00	5,680,600	198,821	3,634	1,563.18	54.71
Rowe	27.00	28.00	659,936	18,478	277	2,382.44	66.71
Rowley	33.60	37.00	1,445,323	53,477	1,495	966.77	35.77
Royalston	37.00	48.60	790,832	38,434	841	940.35	45.70
Russell	16.00	16.00	2,379,897	38,078	1,283	1,854.95	29.68
Rutland	25.90	26.20	1,346,781	35,285	2,406	559.76	14.67
Salem	34.00	33.50	54,434,300	1,823,549	43,472	1,252.17	41.95
Salisbury	49.00	46.00	2,967,002	136,482	2,245	1,321.60	60.79
Sandisfield	31.50	25.00	715,190	17,879	471	1,518.45	37.96
Sandwich	28.80	34.00	2,633,498	89,538	1,516	1,737.14	59.06
Saugus	46.00	49.90	16,295,013	813,132	15,076	1,080.86	53.94
Savoy	36.00	30.00	241,675	7,250	299	808.28	24.25
Scituate	32.00	33.00	12,839,959	423,724	3,846	3,338.52	110.17
Seekonk	27.00	29.80	5,326,065	158,717	5,011	1,062.87	31.67
Sharon	32.70	34.80	5,991,110	208,490	3,683	1,626.09	56.61
Sheffield	34.00	30.60	1,527,555	46,743	1,810	843.95	25.82
Shelburne	23.00	25.00	2,659,007	66,475	1,606	1,655.67	41.39
Sherborn	26.00	29.00	2,065,150	59,889	994	2,077.62	60.25
Shirley	32.00	33.00	1,698,395	56,047	2,548	666.56	22.00
Shrewsbury	33.00	32.00	8,731,864	279,419	7,144	1,222.27	39.11
Shutesbury	28.00	29.00	350,663	10,169	239	1,467.21	42.55
Somerset	22.50	26.00	12,934,965	336,309	5,656	2,286.95	59.46
Somerville	43.90	41.40	114,124,400	4,724,750	100,773	1,132.49	46.89
South Hadley	32.00	33.40	7,951,790	265,589	6,838	1,162.88	38.84
Southampton	30.00	28.50	961,485	27,402	954	1,007.85	28.72
Southborough	35.00	35.00	2,956,240	103,468	2,109	1,401.73	49.06
Southbridge	35.40	41.20	12,376,610	509,916	15,786	784.02	32.30
Southwick	36.00	31.00	1,937,974	60,077	1,540	1,258.42	39.01
Spencer	40.00	40.00	4,583,883	183,355	6,487	706.63	28.26
Springfield	35.40	35.40	264,828,400	9,374,907	149,642	1,769.75	62.65
Sterling	36.00	34.60	1,919,250	66,406	1,556	1,233.45	42.68
Stockbridge	27.80	27.60	4,254,650	117,428	1,921	2,214.81	61.12
Stoneham	36.80	35.60	14,183,025	504,915	10,841	1,308.28	46.57
Stoughton	30.00	35.20	8,282,908	291,558	8,478	976.99	34.39
Stow	28.00	34.50	1,414,000	48,783	1,190	1,188.24	40.99
Sturbridge	40.00	40.00	1,399,805	55,992	1,918	729.83	29.19
Sudbury	31.00	29.00	2,512,800	72,871	1,638	1,534.07	44.49
Sunderland	30.00	34.00	1,032,455	35,103	1,182	873.48	29.70
Sutton	42.60	38.20	1,768,761	67,566	2,408	734.54	28.06
Swampscott	25.00	26.00	23,710,150	616,463	10,480	2,262.42	58.82
Swansea	26.50	30.60	4,402,327	134,711	4,327	1,017.41	31.13
Taunton	45.60	39.80	31,275,780	1,244,776	37,431	835.56	33.26
Templeton	38.00	46.00	2,660,754	122,393	4,302	618.49	28.45
Tewksbury	32.00	29.30	4,626,711	135,562	6,563	704.97	20.66
Tisbury	21.50	24.00	5,303,090	127,274	1,822	2,910.59	69.85
Tolland	24.00	22.00	408,257	8,981	141	2,895.44	63.70
Topsfield	25.00	25.00	2,941,790	73,544	1,113	2,643.12	66.08
Townsend	33.60	31.60	2,102,620	66,442	1,942	1,082.71	34.21
Truro	23.20	21.50	1,659,565	35,680	541	3,067.59	65.95
Tyngsborough	44.00	50.00	1,206,139	60,306	1,331	906.19	45.31
Tyringham	32.00	30.00	434,089	13,022	243	1,786.37	53.59
Upton	37.00	51.00	1,242,460	63,366	2,163	574.42	29.30
Uxbridge	31.60	35.60	6,808,455	242,381	6,397	1,064.32	37.89
Wakefield	37.40	37.60	20,644,140	776,219	16,494	1,251.62	47.06
Wales	31.50	45.40	339,219	15,400	382	888.01	40.31
Walpole	27.60	25.60	12,244,283	313,463	7,449	1,643.75	42.08
Waltham	37.00	36.40	50,867,400	1,851,573	40,557	1,254.22	45.65
Ware	42.00	45.00	5,342,516	240,413	7,727	691.41	31.11
Wareham	26.60	25.20	12,878,305	324,533	6,047	2,129.70	53.67
Warren	48.00	50.00	2,017,435	100,871	3,662	550.91	27.55
Warwick	38.00	38.00	369,608	14,045	565	654.17	24.86
Washington	33.00	25.00	202,875	5,071	252	805.06	20.12
Watertown	34.00	35.00	51,026,270	1,785,919	35,827	1,424.24	49.85
Wayland	32.60	30.90	5,567,076	172,022	3,346	1,663.80	51.41
Webster	46.40	46.00	9,966,538	458,460	13,837	720.28	33.13
Wellesley	23.00	22.70	43,369,415	984,491	13,376	3,242.33	75.60
Wellfleet	29.50	35.50	2,110,870	74,935	948	2,226.66	79.05
Wendell	30.00	40.00	735,763	29,430	397	1,853.31	74.13

Local Tax Rates: Valuations and Direct Tax — Concluded

City or Town	Tax Rates		1939	1939	1935	1939	
	1938	1939	Valuation (Real Estate and Tangible Personal Property)	Direct Tax	Popula- tion	Per Capita Valuation	Per Capita Direct Tax
Wenham	\$18.00	\$18.80	\$3,909,335	\$73,495	1,196	\$3,268.67	\$61.45
West Boylston	32.20	31.00	2,272,320	70,441	2,158	1,052.97	32.64
West Bridgewater	31.40	31.00	3,170,796	98,294	3,356	944.81	29.29
West Brookfield	32.00	32.00	1,376,572	44,050	1,258	1,094.25	35.02
West Newbury	42.00	49.20	1,220,430	60,045	1,475	827.41	40.71
West Springfield	35.00	35.00	22,906,553	802,730	17,118	1,338.16	46.84
West Stockbridge	39.00	37.00	1,146,240	42,411	1,138	1,007.24	37.27
West Tisbury	16.00	15.75	808,482	12,733	282	2,866.96	45.15
Westborough	32.00	33.40	4,656,596	155,530	6,073	766.77	25.61
Westfield	40.00	42.00	19,201,995	806,483	18,788	1,022.04	42.93
Westford	34.50	40.00	3,629,355	145,174	3,789	957.87	38.31
Westhampton	34.00	31.00	411,776	12,765	405	1,016.73	31.52
Westminster	35.20	35.70	1,623,507	57,959	1,965	826.21	29.50
Weston	23.00	22.50	10,568,378	237,827	3,848	2,746.46	61.80
Westport	32.80	35.60	4,746,425	168,972	4,355	1,089.88	38.80
Westwood	24.50	23.00	6,098,988	140,277	2,537	2,404.02	55.29
Weymouth	25.50	26.50	47,433,696	1,257,003	21,748	2,181.06	57.80
Whately	27.40	25.00	1,065,656	26,641	1,133	940.56	23.51
Whitman	38.80	36.40	7,736,760	281,618	7,591	1,019.20	37.10
Willbraham	26.00	35.52	3,068,729	109,001	2,969	1,033.59	36.71
Williamsburg	41.00	33.00	1,241,692	40,975	1,859	667.94	22.04
Williamstown	27.50	29.00	6,730,450	195,183	4,272	1,575.48	45.69
Wilmington	43.60	39.80	4,302,985	171,258	4,493	957.71	38.12
Winchendon	45.00	48.00	4,877,070	234,099	6,603	738.61	35.45
Winchester	27.20	27.20	32,449,850	882,635	13,371	2,428.88	66.01
Windsor	30.00	33.00	461,490	15,229	412	1,120.12	36.96
Winthrop	27.60	28.00	24,835,100	695,382	17,001	1,460.80	40.90
Woburn	39.60	35.90	20,575,025	738,649	19,695	1,044.68	37.50
Worcester	38.60	39.20	268,153,700	10,511,625	190,471	1,407.85	55.19
Worthington	38.60	33.00	610,074	20,132	530	1,151.08	37.98
Wrentham	27.20	27.60	3,627,845	110,128	4,160	872.08	26.47
Yarmouth	32.40	29.60	5,548,400	164,232	2,095	2,648.40	78.39
Totals	\$36.94 ¹	\$36.78 ²	\$6,193,888,519	\$227,810,602	4,350,910	\$1,423.58 ³	\$52.36 ³

¹ Rates based on total valuation of all taxable property in the State and the total amount of taxes raised in the State.

² Average per capita valuation and per capita direct tax for the State.

SUMMARY OF TAX RATES: VALUATION AND DIRECT TAX BY COUNTIES

Counties	Tax Rates		1939	1939	1939	1939	
	1938 ¹	1939 ¹	Valuation (Real Estate and Tangible Personal Property)	Direct Tax	Popula- tion	Per Capita Valuation	Per Capita Direct Tax
Barnstable	\$27.07	\$27.08	\$100,662,700	\$2,726,147	36,647	\$2,746.82	\$74.39
Berkshire	34.21	34.07	140,037,054	4,771,240	121,099	1,156.38	39.40
Bristol	39.62	40.61	335,274,118	13,613,961	366,465	914.88	37.15
Dukes	23.32	24.55	17,298,148	424,738	5,700	3,054.76	74.52
Essex	36.39	36.54	621,247,661	22,699,739	504,483	1,231.45	45.00
Franklin	29.88	30.81	63,725,948	1,963,235	51,043	1,248.48	38.46
Hampden	35.25	36.10	474,231,602	17,120,927	333,495	1,422.01	51.34
Hampshire	32.80	34.16	71,745,534	2,450,526	74,205	966.86	33.02
Middlesex	37.06	36.96	1,333,226,401	49,280,205	958,855	1,390.44	51.39
Nantucket	26.00	25.00	12,375,590	309,389	3,495	3,540.94	88.52
Norfolk	28.42	29.28	608,054,139	17,801,810	320,826	1,895.28	55.49
Plymouth	33.83	33.18	241,358,691	8,007,671	166,329	1,451.09	48.14
Suffolk	41.37	39.96	1,636,159,100	65,384,690	912,706	1,792.65	71.64
Worcester	39.00	39.47	538,493,833	21,256,324	495,562	1,086.63	42.89
State	\$36.94 ¹	\$36.78 ²	\$6,193,888,519	\$227,810,602	4,350,910	\$1,423.58 ³	\$52.36 ³

¹ Rates by counties based on total valuation of all taxable property in the cities and towns of each county and the total amount of taxes raised in the counties.

² Rate for the entire State based on total valuation of all taxable property in cities and towns and the total amount of taxes raised by all cities and towns.

³ Average per capita valuation and per capita direct tax for the State.

AGGREGATES OF POLLS, REAL ESTATE AND TANGIBLE PERSONAL PROPERTY AND TAXES ASSESSED LOCALLY, JANUARY 1, 1939

Counties	Total Value of Assessed Personal Estate	Total Value of Assessed Real Estate	Total Valuation of Assessed Estate 1939	Tax for State, County, and City or Town Purposes, including Overlayings			
				On Personal Estate	On Real Estate	On Polls	Total
Barnstable .	\$9,182,013	\$91,688,497	\$100,870,510	\$249,708	\$2,481,912	\$26,200	\$2,757,820
Berkshire .	14,889,601	125,190,658	140,080,259	504,766	4,267,925	83,854	4,856,545
Bristol .	38,481,226	296,900,902	335,382,128	1,516,154	12,101,613	234,384	13,852,151
Dukes County	1,999,288	15,324,950	17,324,238	49,740	375,591	3,548	428,879
Essex .	53,098,978	568,318,713	621,417,691	1,938,662	20,767,160	325,388	23,031,210
Franklin .	9,362,783	54,389,422	63,752,205	292,622	1,671,469	33,462	1,997,553
Hampden .	35,600,767	438,684,873	474,285,640	1,280,977	15,842,010	215,210	17,338,197
Hampshire .	7,611,326	64,165,789	71,777,115	258,977	2,192,573	43,890	2,495,440
Middlesex	100,873,554	1,232,608,347	1,333,481,901	3,685,098	45,604,208	601,676	49,890,982
Nantucket .	1,198,190	11,220,000	12,418,190	29,954	280,500	2,238	312,692
Norfolk .	54,730,831	553,473,683	608,204,514	1,577,198	16,228,979	206,634	18,012,811
Plymouth .	21,860,821	219,555,655	241,416,476	746,434	7,262,986	114,122	8,123,542
Suffolk .	129,650,700	1,507,024,050	1,636,674,750	5,190,148	60,215,142	563,616	65,968,906
Worcester	49,684,698	488,948,235	538,632,933	1,971,744	19,290,142	329,734	21,591,620
Totals for State .	\$528,224,776	\$5,667,493,774	\$6,195,718,550	\$19,292,182	\$208,582,210	\$2,783,956	\$230,658,348

The above figures include the January and December assessments.

AVERAGE OF THE 351 LOCAL TAX RATES

Lowest rate 1939, \$15.40, highest rate 1939, \$51.00. Average rate made by adding the 351 local rates and and dividing by 351:

1912	\$16.68
1913	17.36
1914	18.07
1915	18.33
1916	18.74
1917	18.95
1918	18.74
1919	20.68
1920	24.40
1921	25.41
1922	27.10
1923	26.88
1924	27.13
1925	28.24
1926	29.34
1927	28.55
1928	28.06
1929	28.19
1930	28.26
1931	29.80
1932	30.46
1933	30.02
1934	31.64
1935	33.38
1936	33.52
1937	33.38
*1938	33.49
1939	34.10
1940	32.84

Average rate for the entire State made by dividing the total valuation of all taxable property of the cities and towns into the total amount of taxes to be raised by all the cities and towns as if making a rate for one municipality.

1921	\$26.64
1922	27.49
1923	27.07
1924	27.71
1925	28.53

*Prior to 1939 the averages of 355 local tax rates are reported.

1926	.	.	.	.	.	.	\$30.34
1927	.	.	.	.	.	.	29.51
1928	.	.	.	.	.	.	29.07
1929	.	.	.	.	.	.	28.80
1930	.	.	.	.	.	.	29.86
1931	.	.	.	.	.	.	31.09
1932	.	.	.	.	.	.	33.71
1933	.	.	.	.	.	.	31.60
1934	.	.	.	.	.	.	33.87
1935	.	.	.	.	.	.	34.68
1936	.	.	.	.	.	.	35.33
1937	.	.	.	.	.	.	35.45
1938	.	.	.	.	.	.	36.94
1939	.	.	.	.	.	.	36.78

Rate of taxation used in all cities and towns for the excise tax on registered motor vehicles under Chapter 60A, General Laws: This rate being the rate described in Section 58 of Chapter 63, General Laws, as "... a rate equal to the average of the annual rates for three years preceding that in which such assessment is laid, said annual rates to be determined by an apportionment of the whole amount of money to be raised by taxation upon property in the Commonwealth during each of the said three years, as returned by the assessors of the several towns under section forty-seven of Chapter fifty-nine, upon the aggregate valuation of all towns for each of the said three years, as returned under said section forty-seven."

1929	.	.	.	Rate	.	.	.	\$29.65
1930	.	.	.	Rate	.	.	.	29.12
1931	.	.	.	Rate	.	.	.	29.25
1932	.	.	.	Rate	.	.	.	29.92
1933	.	.	.	Rate	.	.	.	31.55
1934	.	.	.	Rate	.	.	.	32.14
1935	.	.	.	Rate	.	.	.	33.06
1936	.	.	.	Rate	.	.	.	33.38
1937	.	.	.	Rate	.	.	.	34.62
1938	.	.	.	Rate	.	.	.	35.15
1939	.	.	.	Rate	.	.	.	35.90
1940	.	.	.	Rate	.	.	.	36.40

TABLE TWENTY—NUMBER OF TAX TITLES REPORTED TO BE HELD BY EACH MUNICIPALITY, AS OF JANUARY 1, 1939 AND 1940

Municipality	Jan. 1, 1939	Jan. 1, 1940	Municipality	Jan. 1, 1939	Jan. 1, 1940	Municipality	Jan. 1, 1939	Jan. 1, 1940
Abington	75	116	Bolton	7	9	Concord	19	19
Acton	9	7	Boston	*	*	Conway	18	14
Acushnet	95	68	Bourne	127	92	Cummingtown	0	0
Adams	6	13	Boxborough	1	1	Dalton	7	5
Agawam	263	168	Boxford	4	20	Danvers	119	55
Alford	1	1	Boylston	49	45	Dartmouth	930	720
Amesbury	120	95	Braintree	398	178	Dedham	569	455
Amherst	8	5	Brewster	17	17	Deerfield	42	41
Andover	4	3	Bridgewater	46	23	Dennis	46	45
Arlington	329	211	Brimfield	4	9	Dighton	9	16
Ashburnham	54	52	Broekton	1,031	1,058	Douglas	7	26
Ashby	7	2	Brookfield	1	6	Dover	0	0
Ashfield	6	5	Brookline	365	385	Dracut	228	166
Ashland	13	10	Buckland	0	0	Dudley	19	19
Athol	18	16	Burlington	380	151	Dunstable	6	2
Attleboro	682	509	Cambridge	630	399	Duxbury	51	35
Auburn	82	120	Canton	28	25	East Bridgewater	106	107
Avon	28	18	Carlisle	*	1	East Brookfield	4	4
Ayer	25	19	Carver	11	7	East Longmeadow	88	79
Barnstable	144	194	Charlemont	0	0	Eastham	101	134
Barre	10	10	Charlton	73	73	Easthampton	60	42
Becket	6	23	Chatham	7	13	Easton	0	0
Bedford	20	50	Chelmsford	152	109	Edgartown	53	93
Belchertown	19	18	Chelsea	780	766	Egremont	0	0
Bellingham	144	85	Cheshire	5	7	Erving	1	4
Belmont	94	51	Chester	22	22	Essex	5	10
Berkley	9	1	Chesterfield	3	13	Everett	244	246
Berlin	10	20	Chicopee	1,978	1,659	Fairhaven	1,145	883
Bernardston	2	0	Chilmark	0	0	Fall River	647	598
Beverly	388	262	Clarksburg	0	0	Falmouth	49	34
Billerica	1,409	1,080	Clinton	179	148	Fitchburg	310	275
Blackstone	7	7	Cohasset	15	22	Florida	4	0
Blandford	6	6	Colrain	1	3	Foxborough	73	80

*No report received.

TABLE TWENTY—NUMBER OF TAX TITLES REPORTED TO BE HELD BY EACH MUNICIPALITY, AS OF JANUARY 1, 1939 AND 1940

Municipality	Jan. 1, 1939	Jan. 1, 1940	Municipality	Jan. 1, 1939	Jan. 1, 1940	Municipality	Jan. 1, 1939	Jan. 1, 1940
Framingham	110	96	Milford	70	52	Shirley	9	8
Franklin	98	81	Millbury	66	63	Shrewsbury	88	70
Freetown	73	65	Millis	38	76	Shutesbury	5	6
Gardner	104	57	Millville	37	175	Somerset	133	96
Gay Head	0	42	Milton	118	95	Somerville	700	550
Georgetown	9	13	Monroe	0	0	South Hadley	81	47
Gill	1	2	Monson	2	4	Southampton	0	0
Gloucester	377	378	Montague	9	7	Southborough	5	3
Goshen	0	0	Monterey	0	0	Southbridge	34	10
Gosnold	0	0	Montgomery	1	0	Southwick	50	46
Grafton	24	38	Mount Washington	0	0	Spencer	28	27
Granby	1	0	Nahant	88	49	Springfield	1,044	1,147
Granville	0	0	Nantucket	243	69	Sterling	20	28
Great Barrington	1	1	Natick	384	343	Stockbridge	5	2
Greenfield	110	140	Needham	108	78	Stoneham	317	305
Groton	72	60	New Ashford	0	0	Stoughton	247	274
Groveland	27	27	New Bedford	3,856	3,259	Stow	0	0
Hadley	0	0	New Braintree	1	2	Sturbridge	12	10
Halifax	12	15	New Marlborough	2	5	Sudbury	33	68
Hamilton	17	19	New Salem	0	0	Sunderland	0	0
Hamden	1	0	Newbury	41	20	Sutton	7	0
Hancock	0	0	Newburyport	168	152	Swampscott	238	216
Hanover	21	19	Newton	*	*	Swansea	92	41
Hanson	59	96	Norfolk	*	*	Taunton	496	593
Hardwick	14	13	North Adams	48	70	Templeton	16	12
Harvard	0	0	North Andover	120	131	Tewksbury	403	361
Harwich	60	50	No. Attleborough	66	155	Tisbury	15	7
Hatfield	1	1	North Brookfield	4	1	Tolland	0	1
Haverhill	833	1,166	North Reading	130	150	Topsfield	0	0
Hawley	0	1	Northampton	97	121	Townsend	28	21
Heath	0	1	Northborough	20	14	Truro	8	8
Hingham	50	37	Northbridge	20	19	Tyngsborough	172	127
Hinsdale	9	8	Northfield	4	9	Tyringham	0	1
Holbrook	32	51	Norton	83	75	Upton	20	19
Holden	57	50	Norwell	22	1	Uxbridge	17	50
Holland	3	7	Norwood	165	153	Wakefield	0	1,208
Holliston	20	18	Oak Bluffs	211	202	Wales	3	5
Holyoke	221	211	Oakham	0	0	Walpole	157	89
Hopedale	0	0	Orange	61	67	Waltham	790	714
Hopkinton	108	137	Orleans	12	7	Ware	21	35
Hubbardston	36	16	Otis	7	6	Wareham	88	173
Hudson	36	24	Oxford	56	51	Warren	16	10
Hull	1,261	1,284	Palmer	38	24	Warwick	2	1
Huntington	5	7	Paxton	90	88	Washington	4	2
Ipswich	143	110	Peabody	416	454	Watertown	518	486
Kingston	62	31	Pelham	1	1	Wayland	102	82
Lakeville	14	16	Pembroke	81	114	Webster	150	212
Lancaster	51	50	Pepperell	14	12	Wellesley	126	108
Lanesborough	*	*	Peru	6	7	Wellfleet	69	65
Lawrence	361	339	Petersham	1	1	Wendell	0	0
Lee	23	14	Phillipston	*	*	Wenham	3	1
Leicester	103	105	Pittsfield	172	104	West Boylston	17	8
Lenox	19	13	Plainfield	0	0	West Bridgewater	53	32
Leominster	237	225	Plainville	19	15	West Brookfield	22	32
Leverett	0	0	Plymouth	52	36	West Newbury	13	17
Lexington	215	241	Plympton	7	6	West Springfield	173	167
Leyden	3	2	Princeton	10	10	West Stockbridge	4	5
Lincoln	9	7	Provincetown	12	7	West Tisbury	0	0
Littleton	52	145	Quincy	1,732	1,407	Westborough	7	11
Longmeadow	148	185	Randolph	269	309	Westfield	177	212
Lowell	2,400	1,412	Raynham	57	65	Westford	12	12
Ludlow	219	145	Reading	67	68	Westhampton	0	0
Lunenburg	13	17	Rehoboth	26	28	Westminster	18	21
Lynn	1,312	1,056	Revere	6,000	3,600	Weston	33	21
Lynnfield	112	47	Richmond	0	0	Westport	46	81
Malden	1,186	1,162	Rochester	4	3	Westwood	67	30
Manchester	18	26	Rockland	73	58	Weymouth	683	676
Mansfield	41	46	Rockport	59	51	Whately	11	8
Marblehead	50	63	Rowe	0	0	Whitman	64	60
Marion	18	29	Rowley	7	6	Wilbraham	41	23
Marlborough	155	120	Royalston	3	2	Williamsburg	6	3
Marshfield	39	28	Russell	6	9	Williamstown	0	0
Mashpee	91	92	Rutland	21	29	Wilmington	329	348
Mattapoisett	33	17	Salem	445	357	Winchendon	19	63
Maynard	14	11	Salisbury	132	140	Winchester	120	107
Medfield	14	5	Sandisfield	13	9	Windsor	0	0
Medford	727	766	Sandwich	38	34	Winthrop	166	104
Medway	45	44	Saugus	2,700	3,100	Woburn	607	812
Melrose	219	151	Savoy	2	2	Worcester	2,609	2,109
Mendon	7	7	Scituate	124	156	Worthington	5	8
Merrimac	93	102	Seekonk	142	128	Wrentham	*	53
Methuen	209	224	Sharon	41	33	Yarmouth	114	79
Middleborough	11	9	Sheffield	0	0			
Middlefield	2	2	Shelburne	0	0			
Middleton	34	56	Sherborn	12	11		58,770	52,677

* No report received.

ADJUSTMENT OF VETERANS' EXEMPTIONS BETWEEN THE CITIES AND TOWNS

Under the provisions of Section 85 of Chapter 59 of the General Laws, assessors of every city and town must make a return to the Commissioner of Corporations and Taxation of the value of property exempted from taxation under the provisions of Clauses 22 and 23 of Section 5 of said Chapter 59, as amended, together with the amount of taxes which would have been assessed on such property but for said exemption. The Commissioner must determine from the returns or otherwise the total amount so exempted, and apportion one-third of such taxes as a charge upon the cities and towns, according to the basis determined by him for the apportionment of the State tax. He must also credit to each city and town one-third of the amount of taxes exempted. Seasonably in November notice of the net charge or net credit was sent to the assessors of each city and town, and since no appeals were taken within the statutory ten days the amounts were certified to the Treasurer and Receiver-General (see Sections 11 and 12, Chapter 58, General Laws as amended). The total amount of taxes lost on account of the exemption was \$118,556.62, one-third of which was adjusted between cities and towns under the provisions of said sections.

Part I of Public Document No. 19 gives full details of assessed values and taxes as laid in the original assessment of each year throughout the Commonwealth. Part II of the same document gives the same information in regard to assessments laid in December pursuant to the provisions of Section 75 of Chapter 59 of the General Laws.

TABLE TWENTY-ONE—

The total value of real estate and tangible personal property as assessed by cities and towns in selected years is: (Including 1916 the assessment was on tangible and intangible property but beginning April 1, 1917, only tangible property is locally assessed, the intangible property being freed from local taxation but subject to the income tax.)

1875	\$1,840,792,728	1921	\$5,546,646,240
1880	1,584,756,802	1922	5,715,377,344
1885	1,782,349,143	1923	5,978,152,428
1890	2,154,134,626	1924	6,300,660,670
1895	2,542,348,993	1925	6,637,842,327
1900	2,961,119,947	1926	6,910,553,302
1905	3,312,255,163	1927	7,086,001,958
1910	3,907,892,598	1928	7,171,159,841
1911	4,077,235,263	1929	7,127,955,086
1912	4,285,368,566	1930	7,233,539,128
1913	4,471,736,046	1931	7,181,358,958
1914	4,644,814,610	1932	7,001,697,802
1915	4,769,860,495	1933	6,741,559,304
1916	4,962,238,008	1934	6,594,252,283
1917	4,538,998,071	1935	6,520,080,364
1918	4,738,976,589	1936	6,446,321,173
1919	4,903,775,948	1937	6,269,392,924
1920	5,354,086,810	1938	6,248,021,489
		1939	6,195,718,550

The above figures include December assessments.

THE STATE TAX

No State Tax in 1849, 1850, 1851 and 1852

1853	\$300,000	1865	\$4,700,000
1854	300,000	1866	3,000,000
1855	449,986.50	1867	5,000,000
1856	599,982	1868	2,000,000
1857	899,973	1869	2,500,000
1858	359,983	1870	2,500,000
1859	299,994	1871	2,500,000
1860	249,995	1872	2,000,000
1861	300,372	1873	2,250,000
1862	1,797,516	1874	2,000,000
1863	2,396,568	1875	2,000,000
1864	2,396,463	1876	1,800,000

1877	\$1,500,000	1909	\$4,500,000
1878	1,000,000	1910	5,500,000
1879	500,000	1911	5,500,000
1880	1,500,000	1912	6,250,000
1881	1,500,000	1913	8,000,000
1882	2,000,000	1914	8,750,000
1883	1,500,000	1915	9,750,000
1884	2,000,000	1916	8,000,000
1885	1,500,000	1917	11,000,000
1886	1,500,000	1918	11,000,000
1887	2,250,000	1919	11,000,000
1888	2,250,000	1920	14,000,000
1889	2,000,000	1921	14,000,000
1890	1,750,000	1922	12,000,000
1891	1,500,000	1923	12,000,000
1892	1,750,000	1924	10,000,000
1893	2,500,000	1925	12,000,000
1894	2,000,000	1926	12,000,000
1895	1,500,000	1927	12,000,000
1896	1,750,000	1928	8,500,000
1897	1,750,000	1929	8,500,000
1898	1,500,000	1930	7,000,000
1899	1,500,000	1931	7,500,000
1900	1,500,000	1932	9,750,000
1901	1,750,000	1933	9,000,000
1902	1,500,000	1934	10,000,000
1903	2,500,000	1935	10,000,000
1904	2,500,000	1936	10,000,000
1905	4,000,000	1937	12,250,000
1906 (11 months)	3,500,000	1938	17,000,000
1907	4,000,000	1939	18,000,000
1908	5,500,000	1940	16,000,000

The following table shows taxes assessed upon polls and real and personal property in several years, and the purposes to which these taxes were devoted:

	¹ State Tax	² County Tax	Local Purposes	Total
1910	\$5,500,000	\$4,203,889	\$58,885,487	\$68,589,376
1911	5,500,000	4,244,294	63,545,234	71,289,529
1912	6,250,000	4,353,312	64,508,717	75,112,030
1913	8,000,000	4,583,110	69,098,996	81,682,107
1914	8,750,000	4,855,540	74,378,013	87,983,553
1915	9,750,000	5,209,593	77,976,646	92,936,239
1916	8,000,000	5,515,430	82,255,626	95,771,056
1917	11,000,000	5,812,664	74,682,807	91,495,471
1918	11,000,000	6,284,019	84,516,264	101,800,283
1919	11,000,000	6,513,734	98,951,932	116,465,666
1920	14,000,000	7,019,226	121,384,105	142,403,331
1921	14,000,000	7,833,284	131,052,418	152,885,702
1922	12,000,000	8,196,758	142,704,922	162,901,680
1923	12,000,000	8,584,413	147,088,903	167,673,316
1924	10,000,000	9,092,931	157,900,405	176,993,336
1925	12,000,000	10,241,854	169,596,434	191,838,288
1926	12,000,000	11,069,934	189,111,511	212,181,445
1927	12,000,000	11,429,594	188,172,730	211,602,324
1928	8,500,000	11,242,356	191,186,884	210,929,240
1929	8,500,000	11,747,311	187,499,124	207,746,435 ¹
1930	7,000,000	12,175,699	199,364,296	218,539,995 ¹
1931	7,500,000	13,061,701	205,245,058	225,806,759 ¹
1932	9,750,000	11,638,145	217,194,661	238,582,806 ¹
1933	9,000,000	10,426,274	196,208,649	215,634,923 ¹
1934	10,000,000	10,263,102	205,672,036	225,935,138 ¹
1935	10,000,000	11,089,176	207,643,612	228,732,788 ¹
1936	10,000,000	10,987,404	209,390,707	230,378,111 ¹
1937	12,250,000	11,302,300	201,248,285	224,800,585 ¹
1938	17,000,000 ⁴	11,362,616	213,968,494	233,331,110 ¹
1939	18,000,000	10,384,872	202,273,476	230,658,348

The above figures include December assessments.

¹"State Tax" is really a deficiency bill. The State for its purposes having certain revenues which are estimated in the State budget as an offset to the estimated cost of running the State activities. The balance is assessed directly upon the cities and towns in proportion to an equalization made every three years, when the ability of the municipality to pay is determined.

²"County Tax" is an amount authorized by legislative act that the counties are permitted to spend in their budget; they then assess directly upon the cities and towns in the proportion used for the "State Tax."

³The figures for 1929 to 1939, inclusive, do not include the amount of tax on Registered Motor Vehicles. The figures for 1928 and the earlier years do include Motor Vehicles.

⁴Only \$8,000,000 of the \$17,000,000 was raised by taxation in 1938, which accounts for the difference in this line.

The assessed value of and the amount of tax assessed by cities and towns on registered motor vehicles for the years 1929 to 1939 was as follows:

	Total Value	Total Excise		Total Value	Total Excise
1929	\$389,777,927	\$10,363,324.71	1934	\$194,943,877	\$5,198,287.55
1930	352,760,905	8,534,837.50	1935	213,196,931	5,600,280.55
1931	304,113,291	7,611,555.12	1936	247,914,982	6,538,793.40
1932	240,317,775	6,183,706.22	1937	271,451,125	7,595,594.40
1933	204,870,214	5,287,438.63	1938	249,295,279	7,250,260.30
			1939	256,321,314	7,449,404.64

MOTOR VEHICLE EXCISE OF 1939

MUNICIPALITY	Total Number of Motor Vehicles Taxed	Total Valuation	Total Excise
Abington	1,909	\$370,590	\$11,403.12
Acton	1,212	270,340	7,789.23
Acushnet	1,169	166,310	4,927.70
Adams	2,974	674,560	19,672.79
Agawam	2,611	504,290	14,811.43
Alford	103	22,410	727.68
Amesbury	2,812	570,140	16,688.87
Amherst	2,514	584,410	16,988.50
Andover	3,987	962,195	28,500.54
Arlington	11,955	3,105,890	88,099.63
Ashburnham	882	135,380	4,025.28
Ashby	524	75,900	2,290.88
Ashfield	464	90,080	2,596.08
Ashland	918	186,768	5,320.43
Athol	3,246	617,295	19,284.54
Attleboro	7,102	1,500,945	43,711.81
Auburn	2,210	423,990	12,427.42
Avon	700	129,620	3,857.29
Ayer	1,031	210,035	6,045.99
Barnstable	4,096	940,340	27,449.74
Barre	1,129	222,200	7,160.13
Becket	270	45,140	1,455.05
Bedford	1,171	226,965	6,700.27
Belchertown	1,073	203,510	6,004.52
Bellingham	975	155,940	4,690.29
Belmont	9,234	2,978,810	84,196.98
Berkley	440	54,600	1,697.68
Berlin	479	92,020	2,750.92
Bernardston	430	69,550	2,034.94
Beverly	7,667	1,619,425	47,161.17
Billerica	2,459	406,909	12,435.25
Blackstone	929	149,730	4,832.91
Blandford	242	43,090	1,292.04
Bolton	361	55,960	1,701.69
Boston	114,189	34,067,710	914,089.49
Bourne	1,599	344,550	10,290.59
Boxborough	207	32,600	994.17
Boxford	431	87,495	2,574.41
Boylston	429	74,695	2,210.11
Braintree	6,422	1,481,860	43,190.80
Brewster	421	76,070	2,328.27
Bridgewater	2,039	474,496	12,173.90
Brimfield	426	77,090	2,340.25
Brockton	16,248	3,901,410	111,821.63
Brookfield	546	104,780	3,161.36
Brookline	17,779	6,669,210	189,204.72
Buckland	611	110,057	3,331.25
Burlington	780	126,760	3,722.08
Cambridge	21,330	5,435,930	168,233.56
Canton	2,117	464,640	13,786.42
Carlisle	401	81,590	2,249.76
Carver	617	119,610	3,422.16
Charlemont	491	149,940	4,972.49
Charlton	891	151,720	4,585.19
Chatham	1,155	213,710	6,380.36
Chelmsford	2,794	566,320	16,531.99
Chelsea	5,378	1,570,088	44,294.00

MOTOR VEHICLE EXCISE OF 1939

MUNICIPALITY	Total Number of Motor Vehicles Taxed	Total Valuation	Total Excise
Cheshire	416	\$74,330	\$2,161.25
Chester	472	101,880	2,958.48
Chesterfield	165	23,825	733.50
Chicopee	8,457	1,341,952	48,177.26
Chilmark	128	29,320	803.03
Clarksburg	345	59,445	1,831.44
Clinton	2,448	550,500	16,505.89
Cohasset	1,478	405,360	11,680.93
Colrain	640	104,760	3,142.29
Concord	2,590	622,755	18,862.89
Conway	365	57,740	1,719.67
Cummington	267	48,860	1,331.78
Dalton	1,440	303,862	8,937.32
Danvers	3,900	798,252	23,609.92
Dartmouth	3,358	619,770	18,657.34
Dedham	5,012	1,212,560	34,581.91
Deerfield	1,079	266,850	7,574.45
Dennis	1,070	195,860	5,703.30
Dighton	1,085	223,660	6,820.73
Douglas	708	145,520	4,289.34
Dover	792	214,750	6,435.77
Dracut	1,666	264,005	7,558.39
Dudley	1,114	248,820	6,979.54
Dunstable	194	28,690	919.37
Duxbury	1,323	299,130	8,398.27
East Bridgewater	1,550	287,548	8,365.43
East Brookfield	338	60,960	1,800.09
East Longmeadow	1,352	253,609	7,644.60
Eastham	305	56,460	1,655.71
Easthampton	2,543	476,355	14,373.84
Easton	2,039	376,630	11,031.95
Edgartown	600	115,720	3,366.48
Egremont	316	59,370	1,790.14
Erving	463	100,212	3,057.78
Essex	611	110,350	3,298.80
Everett	8,743	2,087,030	59,681.38
Fairhaven	3,044	596,080	17,409.88
Fall River	18,037	4,440,020	128,260.98
Falmouth	2,804	599,595	18,389.78
Fitchburg	9,645	1,797,466	64,529.02
Florida	173	27,280	1,223.41
Foxborough	1,940	361,720	10,929.50
Framingham	7,036	1,743,556	50,209.05
Franklin	1,931	403,270	12,378.46
Freetown	734	106,860	3,164.87
Gardner	5,093	1,155,150	33,010.65
Gay Head	53	7,870	255.02
Georgetown	768	139,800	4,135.47
Gill	378	61,160	1,877.27
Gloucester	5,221	1,145,410	33,103.96
Goshen	112	18,810	541.56
Gosnold	10	2,150	42.48
Grafton	1,896	523,447	10,675.67
Granby	446	70,800	2,147.82
Granville	297	57,081	1,525.92
Gt. Barrington	2,247	498,496	14,632.73
Greenfield	5,883	1,379,200	39,235.23

MOTOR VEHICLE EXCISE OF 1939

MUNICIPALITY	Total Number of Motor Vehicles Taxed	Total Valuation	Total Excise
Groton	1,175	\$221,795	\$6,822.49
Groveland	622	100,090	3,063.75
Hadley	890	175,610	5,152.80
Halifax	409	73,110	2,154.80
Hamilton	1,012	221,470	6,843.12
Hampden	454	73,050	2,292.54
Hancock	147	29,675	850.34
Hanover	1,215	230,230	6,997.25
Hanson	1,103	203,510	5,896.10
Hardwick	724	166,150	4,830.52
Harvard	666	140,870	4,168.21
Harwich	1,351	277,790	8,194.03
Hatfield	736	136,430	3,967.91
Haverhill	11,070	2,320,250	72,365.31
Hawley	111	16,830	488.03
Heath	118	14,700	458.83
Hingham	3,320	782,620	21,786.21
Hinsdale	382	63,690	2,008.31
Holbrook	1,236	250,300	7,430.38
Holden	1,583	289,060	8,556.32
Holland	92	15,980	524.04
Holliston	1,114	232,880	6,595.10
Holyoke	11,011	2,578,805	75,582.68
Hopedale	1,014	258,950	7,265.05
Hopkinton	1,012	191,110	5,496.18
Hubbardston	433	62,570	2,082.31
Hudson	1,876	402,890	11,629.45
Hull	1,192	293,550	7,956.53
Huntington	499	100,350	2,842.54
Ipswich	1,860	402,970	11,690.35
Kingston	981	182,560	5,507.38
Lakeville	715	107,870	3,222.36
Lancaster	1,030	191,030	5,732.49
Lanesborough	517	81,532	2,403.89
Lawrence	15,260	3,125,820	91,202.71
Lee	1,357	297,440	8,407.99
Leicester	1,365	260,300	7,726.52
Lenox	1,072	214,771	6,893.50
Leominster	5,537	1,223,350	35,942.37
Leverett	271	35,430	1,120.23
Lexington	4,536	1,136,440	32,101.55
Leyden	112	19,950	617.88
Lincoln	941	247,109	6,989.70
Littleton	848	198,790	6,049.42
Longmeadow	2,785	1,037,910	28,852.24
Lowell	16,382	3,819,585	109,223.40
Ludlow	1,901	381,550	11,321.88
Lunenburg	1,045	198,710	5,813.26
Lynn	21,318	4,869,418	143,020.23
Lynnfield	1,140	277,510	8,436.88
Malden	12,606	2,930,270	83,769.47
Manchester	1,008	275,450	8,524.53
Mansfield	2,159	443,150	12,890.48
Marblehead	4,407	1,200,230	33,892.69
Marion	833	184,780	5,494.56
Marlborough	3,773	825,295	23,772.18
Marshfield	1,376	272,630	8,205.92

MOTOR VEHICLE EXCISE OF 1939

MUNICIPALITY	Total Number of Motor Vehicles Taxed	Total Valuation	Total Excise
Mashpee	143	\$19,515	\$602.88
Mattapoisett	607	11,405	3,591.74
Maynard	1,844	361,645	10,465.63
Medfield	936	229,340	6,927.10
Medford	16,379	4,100,790	116,537.13
Medway	941	175,030	5,140.67
Melrose	8,490	2,260,410	64,782.26
Mendon	467	88,420	2,738.90
Merrimac	763	172,660	5,197.19
Methuen	6,150	1,278,390	37,368.27
Middleborough	3,491	648,155	19,106.62
Middlefield	99	15,930	494.07
Middleton	766	124,510	3,714.43
Milford	3,235	775,860	22,880.55
Millbury	1,954	400,710	11,731.45
Millis	784	164,855	4,854.33
Millville	397	71,080	2,141.29
Milton	7,712	1,845,485	66,875.98
Monroe	73	18,990	599.96
Monson	1,307	248,190	7,462.25
Montague	2,150	460,720	13,311.27
Monterey	181	31,310	965.58
Montgomery	57	9,440	318.26
Mt. Washington	33	4,410	139.42
Nahant	638	158,390	4,680.27
Nantucket	1,565	243,150	7,343.39
Natick	4,990	1,087,329	32,901.46
Needham	5,062	1,372,290	38,295.59
New Ashford	36	4,000	124.72
New Bedford	21,556	4,461,500	131,840.66
New Braintree	174	30,510	924.40
New Marlborough	464	83,450	2,557.63
New Salem	139	24,190	714.56
Newbury	638	121,730	3,768.41
Newburyport	3,108	690,050	20,235.92
Newton	26,065	8,406,795	243,216.83
Norfolk	633	116,090	3,489.95
North Adams	5,236	1,240,371	36,431.44
North Andover	2,477	514,110	14,954.41
North Attleborough	3,422	703,170	20,693.03
North Brookfield	1,036	208,560	5,944.21
North Reading	1,130	182,580	5,669.28
Northampton	6,593	1,255,283	45,064.66
Northborough	975	175,317	5,083.37
Northbridge	2,471	599,645	17,434.34
Northfield	934	193,940	5,636.10
Norton	1,220	229,420	6,814.99
Norwell	919	193,040	5,945.73
Norwood	3,998	983,400	28,667.11
Oak Bluffs	646	93,090	2,885.19
Oakham	202	35,925	1,100.80
Orange	1,683	272,620	8,658.41
Orleans	818	153,690	4,859.44
Otis	179	36,320	1,111.51
Oxford	1,305	248,840	7,130.75
Palmer	2,291	480,970	14,767.44
Paxton	371	75,480	2,090.27

MOTOR VEHICLE EXCISE OF 1939

MUNICIPALITY	Total Number of Motor Vehicles Taxed	Total Valuation	Total Excise
Peabody	5,195	\$1,135,310	\$33,386.79
Pelham	210	35,380	1,042.94
Pembroke	924	175,580	5,019.60
Pepperell	1,004	199,690	5,998.67
Peru	47	7,170	178.90
Petersham	443	93,420	2,179.44
Phillipston	222	25,023	751.05
Pit sfield	13,807	3,358,790	96,191.10
Plainfield	97	12,110	379.04
Plainville	708	175,860	4,955.45
Plymouth	4,006	828,895	24,869.24
Plympton	229	33,890	1,118.48
Princeton	363	59,930	1,858.05
Provincetown	827	196,855	5,799.45
Quincy	23,517	5,523,770	156,872.42
Randolph	2,350	393,020	12,612.84
Raynham	834	123,410	3,767.16
Reading	3,470	842,300	23,951.05
Rehoboth	1,270	220,095	6,475.20
Revere	5,858	1,465,050	42,391.11
Richmond	293	56,850	1,753.78
Rochester	525	86,300	2,567.17
Rockland	2,519	489,215	14,274.62
Rockport	1,081	222,675	6,590.79
Rowe	87	14,610	441.24
Rowley	596	102,630	3,085.65
Royalston	303	46,820	1,424.68
Russell	435	73,850	2,279.47
Rutland	786	155,460	4,513.94
Salem	8,671	1,921,050	56,348.78
Salisbury	806	135,370	4,024.67
Sandisfield	176	29,390	867.59
Sandwich	546	106,890	3,075.26
Saugus	4,531	825,450	25,431.58
Savoy	132	18,330	591.15
Scituate	1,971	474,120	13,673.65
Seekonk	1,757	282,690	8,561.84
Sharon	1,524	352,560	10,218.27
Sheffield	687	137,220	4,121.38
Shelburne	715	148,550	4,270.90
Sherborn	548	102,330	3,173.73
Shirley	719	123,483	3,763.43
Shrewsbury	2,914	699,800	19,786.01
Shutesbury	112	14,390	426.98
Somerset	1,690	341,480	10,260.81
Somerville	18,711	4,650,840	135,297.47
South Hadley	2,008	415,580	12,188.84
Southampton	426	65,025	2,260.26
Southborough	970	240,776	6,671.35
Southbridge	4,342	1,075,287	31,278.60
Southwick	720	125,850	3,622.33
Spencer	1,862	352,505	11,671.81
Springfield	41,488	10,752,350	308,844.17
Sterling	811	170,000	5,119.99
Stockbridge	755	167,280	4,941.46
Stoneham	3,331	750,550	21,721.97
Stoughton	2,469	468,820	14,297.08

MOTOR VEHICLE EXCISE OF 1939

MUNICIPALITY	Total Number of Motor Vehicles Taxed	Total Valuation	Total Excise
Stow	556	\$88,120	\$2,604.86
Sturbridge	801	187,070	5,367.31
Sudbury	919	163,480	5,301.11
Sunderland	394	85,840	2,575.06
Sutton	886	139,755	4,429.26
Swampscott	4,176	1,043,911	37,467.56
Swansea	1,782	324,570	9,678.44
Taunton	10,093	1,706,878	61,276.93
Templeton	1,375	262,545	7,594.12
Tewksbury	1,216	236,281	7,085.54
Tisbury	780	123,750	3,962.16
Tolland	59	9,310	269.19
Topsfield	619	164,960	4,456.08
Townsend	742	110,980	3,385.55
Truro	301	64,480	1,899.32
Tyngsborough	631	110,070	3,359.27
Tyringham	109	20,750	637.43
Upton	747	118,430	3,520.83
Uxbridge	1,975	445,880	13,168.16
Wakefield	4,476	1,015,940	29,714.29
Wales	131	17,830	640.67
Walpole	2,781	690,090	19,784.34
Waltham	10,417	2,252,545	65,413.54
Ware	1,978	471,978	13,466.97
Wareham	2,584	528,140	16,004.25
Warren	926	179,170	5,312.96
Warwick	194	27,970	828.87
Washington	104	20,940	538.77
Watertown	9,462	2,469,880	71,717.62
Wayland	1,607	347,400	9,866.45
Webster	2,649	666,370	18,859.50
Wellesley	6,468	2,132,720	59,588.85
Wellfleet	387	56,770	1,828.21
Wendell	128	15,100	435.23
Wenham	627	146,010	4,493.33
West Boylston	842	192,170	5,603.98
West Bridgewater	1,264	227,210	6,828.74
West Brookfield	568	96,023	3,195.46
West Newbury	499	80,630	2,486.21
West Springfield	5,540	1,396,230	39,998.51
West Stockbridge	392	77,730	2,152.59
West Tisbury	180	25,020	793.99
Westborough	1,620	397,560	11,457.90
Westfield	5,548	1,229,586	36,063.46
Westford	1,202	198,020	6,260.04
Westhampton	148	18,890	616.22
Westminster	757	121,040	3,656.23
Weston	2,031	618,410	17,939.59
Westport	1,660	258,200	7,862.43
Westwood	1,709	417,760	12,428.33
Weymouth	8,174	1,682,790	48,844.54
Whately	371	60,358	1,908.32
Whitman	2,502	523,150	15,108.98
Wilbraham	1,143	237,906	6,746.40
Williamsburg	552	88,830	2,851.78
Williamstown	1,646	361,420	10,884.50
Wilmington	1,487	229,060	7,193.54

MOTOR VEHICLE EXCISE OF 1939

MUNICIPALITY	Total Number of Motor Vehicles Taxed	Total Valuation	Total Excise
Winchendon	1,846	\$373,815	\$10,999.15
Winchester	5,057	1,643,050	46,504.91
Windsor	173	34,820	1,116.27
Winthrop	4,372	960,220	34,471.93
Woburn	4,577	1,048,130	31,055.92
Worcester	43,437	11,403,260	326,741.97
Worthington	241	43,420	1,200.69
Wrentham	1,169	217,560	6,484.46
Yarmouth	1,148	242,960	7,320.46
Cities and Towns	1,071,467	\$256,321,314	\$7,449,404.64
State	2,174	1,121,560	33,694.94
Totals	1,073,641	\$257,442,874	\$7,483,099.58

COLLECTION OF OVERDUE TAXES

The commissioner has been notified of the settlement in full of all taxes of the year 1936 and prior thereto, in the following cities and towns, under the provisions of Section 7 of Chapter 58 of the General Laws:

TABLE TWENTY-TWO—

Acushnet	Falmouth	Newbury	Templeton
Amherst	Fitchburg	North Attleborough	Tisbury
Ashby	Georgetown	North Brookfield	Tolland
Ashfield	Gill	Norwood	Topsfield
Ashland	Goshen	Oak Bluffs	Townsend
Athol	Granby	Oakham	Tyringham
Ayer	Granville	Orleans	Upton
Belmont	Groton	Petersham	Uxbridge
Beverly	Groveland	Plainville	Wales
Bolton	Hamilton	Plymouth	Walpole
Bourne	Hampden	Plympton	Ware
Braintree	Hanover	Provincetown	Wellesley
Bridgewater	Hawley	Randolph	Wellfleet
Brockton	Hingham	Raynham	Wenham
Brookfield	Holland	Rehoboth	West Boylston
Brookline	Hopedale	Richmond	West Bridgewater
Canton	Hull	Rochester	West Newbury
Carver	Kingston	Rockland	West Springfield
Chatham	Lakeville	Rowe	West Tisbury
Colrain	Leominster	Rowley	Westborough
Concord	Leverett	Sheffield	Westfield
Dartmouth	Lunenburg	Shelburne	Westminster
Dedham	Lynn	Shrewsbury	Weymouth
Dighton	Marblehead	South Hadley	Whately
Douglas	Marshfield	Southwick	Whitman
Dunstable	Mendon	Stoughton	Wilbraham
East Brookfield	Millbury	Stow	Williamsburg
Easthampton	Mount Washington	Sunderland	Winchester
Easton	Nantucket	Sutton	Windsor
Edgartown	New Bedford	Swampscott	Worthington
Egremont	New Braintree	Swansea	Yarmouth
Essex	New Salem		

DIRECT TAX AND BONDS OF TREASURERS AND COLLECTORS

Under the provisions of Chapter 65 of the Acts of 1926 the Commissioner is required to establish the minimum amount of indemnity which may appear in the surety bond of each treasurer and collector of taxes of each city and town in the Commonwealth.

This duty was first performed with respect to the bonds of these officers for the year 1926 and the minimums established together with other information relating thereto appear on pages 8 to 12 of my 1926 report.

The form to be used for the bonds required under the provisions of Chapter 65 of 1926 is found on pages 6 and 7 of my report for the year ending November 30, 1926.

The following table shows the amount of direct tax in each municipality in 1938 and 1939 and the minimum established for the bond of each treasurer and collector of taxes for the years 1939 and 1940.

TABLE TWENTY-THREE —

Municipality	1938 Direct Commitment Basis for 1939 Bonds	Minimum for 1939 Bonds Treasurer and Collector each	*Amount of Trust and Retirement System Funds	*Minimum for Additional Bond of Treasurer for 1939	†Other Accounts Collected by Collector	†Minimum for Additional Bond of Collector for 1939
Abington	\$234,073	\$33,500	\$15,113	\$600	none	-
Acton	105,896	15,700	183,874	7,000	none	-
Acushnet	103,356	15,300	53,555	2,000	none	-
Adams	332,580	40,600	58,210	2,200	none	-
Agawam	312,299	40,300	17,021	600	none	-
Alford	10,683	1,500	2,650	500	none	-
Amesbury	337,878	40,700	86,876	3,000	none	-
Amherst	299,088	39,800	5,504	500	none	-
Andover	456,879	43,200	35,474	1,300	none	-
Arlington	2,109,876	60,000	394,133	10,000	\$309,156	\$10,000
Ashburnham	70,024	10,500	50,000	2,000	none	-
Ashby	32,315	4,800	31,866	1,200	none	-
Ashfield	28,090	4,200	32,135	1,200	none	-
Ashland	98,166	14,700	20,468	1,000	none	-
Athol	380,907	41,600	115,717	5,000	none	-
Attleboro	828,956	48,300	132,320	5,000	267,010	13,000
Auburn	199,706	30,000	28,714	1,100	none	-
Avon	68,657	10,200	675	500	none	-
Ayer	115,050	17,400	16,000	700	none	-
Barnstable	657,309	46,500	44,799	1,700	54,000	1,900
Barre	81,751	12,300	39,428	1,500	none	-
Becket	32,805	4,800	42,541	1,600	none	-
Bedford	108,301	16,200	43,720	1,600	none	-
Belchertown	71,199	10,600	44,721	1,700	none	-
Bellingham	88,883	13,300	6,943	500	none	-
Belmont	1,517,995	53,000	123,437	4,500	none	-
Berkley	35,152	5,200	6,684	500	none	-
Berlin	38,084	5,700	38,878	1,400	none	-
Bernardston	24,057	3,600	43,832	1,700	none	-
Beverly	1,404,549	52,400	319,830	10,100	206,046	8,000
Billerica	329,085	40,500	75,777	2,900	none	-
Blackstone	110,527	16,500	none	-	none	-
Blandford	20,105	3,000	28,660	1,100	none	-
Bolton	36,889	5,500	29,633	1,300	none	-
Boston	65,117,926	350,000	no answer	-	10,021,860	100,000
Bourne	271,076	37,000	19,429	800	none	-
Boxborough	8,963	1,500	7,850	500	none	-
Boxford	35,774	5,300	30,000	1,200	none	-
Boylston	48,648	7,200	22,802	900	none	-
Braintree	980,766	49,800	93,009	3,700	none	-
Brewster	57,820	8,600	1,500	500	none	-
Bridgewater	235,012	33,500	68,498	2,600	49,179	10,000
Brimfield	33,268	5,000	30,452	1,200	none	-
Brockton	2,993,639	69,000	331,485	10,200	815,613	12,000
Brookfield	44,268	6,600	61,400	2,300	none	-
Brookline	3,909,047	71,800	385,860	10,400	538,682	12,000
Buckland	58,241	8,700	none	-	none	-
Burlington	93,417	14,000	15,377	600	none	-
Cambridge	7,159,824	80,000	2,916,930	17,300	472,667	11,000
Canton	288,294	38,700	60,186	2,300	none	-
Carlisle	23,841	3,500	32,415	1,200	none	-
Carver	65,261	9,800	18,620	700	none	-
Charlemont	35,855	5,300	7,315	500	none	-
Charlton	71,799	10,600	60,261	2,300	none	-
Chatham	142,484	21,300	40,157	1,500	none	-
Chelmsford	207,691	30,800	28,022	1,100	none	-
Chelsea	2,161,809	61,000	no answer	-	no answer	-
Cheshire	45,910	6,800	14,389	600	none	-
Chester	49,811	7,300	6,169	500	none	-
Chesterfield	17,857	2,600	28,276	1,100	none	-
Chicopee	1,670,761	54,000	164,903	6,200	794,219	12,000
Chilmark	14,384	2,100	4,829	500	none	-
Clarksburg	26,538	4,000	none	-	none	-
Clinton	442,461	42,800	45,961	1,700	55,248	11,000
Cohasset	287,553	38,700	33,438	1,200	none	-
Colrain	47,182	7,000	1,962	500	none	-
Concord	364,159	41,300	none	-	61,083	2,300
Conway	27,501	4,100	19,570	800	none	-
Cummington	17,818	2,600	6,552	500	none	-
Dalton	166,844	25,000	131,266	4,900	none	-
Danvers	488,851	43,600	159,684	6,000	none	-
Dartmouth	366,746	41,300	17,870	700	67,285	3,000
Dedham	882,813	49,800	221,297	4,500	none	-
Deerfield	114,582	17,000	2,340	500	none	-
Dennis	135,368	20,300	14,635	600	none	-
Dighton	91,310	13,600	12,338	500	none	-
Douglas	59,415	8,800	27,896	1,000	none	-
Dover	78,503	11,700	10,771	800	none	-
Dracut	199,520	29,700	20,611	800	none	-

1939 Direct Commitment	Amount of Trust and Retirement System Funds	Total Basis for 1940 Bond of Treasurer	Minimum for 1940 Bond of Treasurer	1939 Direct Commitment	Other Accounts Collected by Collector	Total Basis for 1940 Bond of Collector	Minimum for 1940 Bond of Collector
\$244,756	\$15,113	\$259,869	\$38,500	\$244,756	none	\$244,756	\$34,500
101,830	183,874	285,704	17,800	101,830	none	101,830	15,000
112,230	53,555	165,785	20,600	112,230	none	112,230	16,700
333,445	58,210	391,655	41,500	333,445	none	333,445	40,600
318,832	17,021	335,853	40,600	318,832	none	318,832	40,300
10,264	2,650	12,914	1,700	10,264	none	10,264	1,500
382,174	86,876	469,050	43,000	382,174	none	382,174	41,600
296,827	5,504	302,331	39,700	296,827	none	296,827	39,500
477,185	35,474	512,659	44,000	477,185	none	477,185	43,500
2,230,905	394,133	2,625,038	66,000	2,230,905	\$309,156	2,540,061	68,000
71,052	50,000	121,052	11,400	71,052	none	71,052	10,600
24,901	31,866	56,767	4,200	24,901	none	24,901	3,600
36,398	32,135	68,533	6,000	36,398	none	36,398	5,500
111,377	20,468	131,845	17,000	111,377	none	111,377	16,600
379,092	115,717	494,809	43,200	379,092	none	379,092	41,500
907,588	132,320	1,039,908	51,000	907,588	267,010	1,174,598	54,400
232,374	28,714	261,088	33,500	232,374	none	232,374	33,000
72,758	675	73,433	10,800	72,758	none	72,758	10,800
124,721	16,000	140,721	18,800	124,721	none	124,721	18,600
694,794	44,799	739,593	47,600	694,794	54,000	748,794	48,000
110,635	39,428	150,063	17,000	110,635	none	110,635	16,500
34,376	42,541	76,917	5,700	34,376	none	34,376	5,200
104,319	43,720	148,039	16,300	104,319	none	104,319	15,600
52,357	44,721	97,078	8,500	52,357	none	52,357	7,800
92,040	6,943	98,983	14,000	92,040	none	92,040	13,800
1,524,396	123,437	1,647,833	54,800	1,524,396	none	1,524,396	53,200
34,257	6,684	40,941	5,300	34,257	none	34,257	5,100
43,804	38,878	82,682	7,000	43,804	none	43,804	6,600
21,156	43,832	64,988	3,800	21,156	none	21,156	3,000
1,524,613	319,830	1,844,443	57,000	1,524,613	206,246	1,730,859	57,600
353,303	75,777	429,080	42,000	353,303	none	353,303	41,000
112,876	none	112,876	16,800	112,876	none	112,876	16,800
19,173	28,660	47,833	3,300	19,173	none	19,173	3,000
36,790	29,633	66,423	6,000	36,790	none	36,790	5,600
61,536,143	54,932,571	16,468,714	380,000	61,536,143	10,021,860	71,558,003	400,000
293,986	19,429	313,415	39,200	293,986	none	293,986	39,000
7,253	7,850	15,103	1,700	7,253	none	7,253	1,500
34,440	30,000	64,440	5,600	34,440	none	34,440	5,100
43,857	22,802	66,659	6,800	43,857	none	43,857	6,500
956,969	98,009	1,054,978	51,000	956,969	none	956,969	49,500
53,115	1,500	54,615	8,000	53,115	none	53,115	8,000
233,032	68,498	301,530	34,300	233,032	49,179	282,211	38,000
27,802	30,452	58,254	4,500	27,802	none	27,802	4,000
2,810,436	331,485	3,141,921	72,000	2,810,436	815,613	3,626,049	75,000
37,128	61,400	98,528	6,400	37,128	none	37,128	5,500
4,230,529	388,860	4,616,389	79,600	4,230,529	538,682	4,769,211	79,000
61,674	none	61,674	9,200	61,674	none	61,674	9,200
107,531	15,377	122,908	16,200	107,531	none	107,531	15,600
7,032,122	2,916,930	9,949,052	87,000	7,032,122	472,667	7,504,789	86,500
293,328	60,186	353,514	40,000	293,328	none	293,328	39,000
27,377	32,415	59,792	4,600	27,377	none	27,377	4,000
74,609	18,620	93,229	11,400	74,609	none	74,609	11,200
31,187	7,315	38,502	4,900	31,187	none	31,187	4,600
63,027	60,261	123,288	10,400	63,027	none	63,027	9,500
125,907	40,157	166,064	19,300	125,907	none	125,907	18,600
230,534	28,022	258,556	33,400	230,534	none	230,534	33,000
2,067,139	84,199	2,151,338	67,800	2,067,139	372,251	2,439,390	72,700
46,523	14,389	60,912	7,100	46,523	none	46,523	7,000
47,352	6,169	53,521	7,200	47,352	none	47,352	7,000
21,625	28,276	49,901	3,500	21,625	none	21,625	3,000
1,807,787	164,903	1,972,690	57,300	1,807,787	794,219	2,602,006	62,000
15,318	4,829	20,147	2,300	15,318	none	15,318	2,300
26,039	none	26,039	3,900	26,039	none	26,039	3,600
484,055	45,961	530,016	44,300	484,055	55,248	539,303	45,000
267,172	33,438	300,610	36,800	267,172	none	267,172	36,300
46,137	1,962	48,099	7,000	46,137	none	46,137	7,000
369,543	none	369,543	41,400	369,543	61,083	430,626	42,800
25,985	19,570	45,555	4,200	25,985	none	25,985	3,800
18,391	6,552	24,943	2,900	18,391	none	18,391	2,700
167,051	131,266	298,317	27,000	167,051	none	167,051	25,000
467,756	159,684	627,440	45,700	467,756	none	467,756	43,300
419,913	17,870	437,783	42,700	419,913	67,285	487,198	44,000
944,210	221,297	1,165,507	52,400	944,210	none	944,210	49,400
110,494	2,340	112,834	16,700	110,494	none	110,494	16,500
147,643	14,635	162,278	22,200	147,643	none	147,643	22,000
99,833	12,338	112,171	15,200	99,833	none	99,833	15,000
60,089	27,896	87,985	9,400	60,089	none	60,089	9,000
81,525	10,771	92,296	12,200	81,525	none	81,525	12,000
218,239	20,611	238,850	32,000	218,239	none	218,239	33,800

Municipality	1938 Direct Commitment Basis for 1939 Bonds	Minimum for 1939 Bonds Treasurer and Collector each	*Amount of Trust and Retirement System Funds	*Minimum for Additional Bond of Treasurer for 1939	†Other Accounts Collected by Collector	‡Minimum for Additional Bond of Collector for 1939
Dudley	\$121,750	\$18,000	\$10,982	\$500	none	-
Dunstable	16,564	2,400	50,000	1,900	none	-
Duxbury	165,334	24,600	71,998	2,700	none	-
East Bridgewater	158,944	23,600	20,420	800	none	-
East Brookfield	32,836	4,800	6,867	500	none	-
East Longmeadow	134,374	19,800	32,232	1,200	none	-
Eastham	37,476	5,600	17,975	700	none	-
Easthampton	345,027	40,800	84,658	3,200	none	-
Easton	170,918	25,500	8,500	500	none	-
Edgartown	91,643	13,600	76,631	2,900	none	-
Egremont	19,526	2,900	1,446	500	none	-
Erving	48,199	7,200	4,677	500	none	-
Essex	66,070	10,000	27,129	1,000	none	-
Everett	2,749,886	67,500	464,012	10,800	\$526,229	\$12,000
Fairhaven	401,860	42,000	157,128	6,000	none	-
Fall River	3,855,134	71,600	485,231	10,900	828,833	12,000
Falmouth	575,827	45,500	64,797	2,400	none	-
Fitchburg	2,152,892	61,000	11,241	500	none	-
Florida	39,860	5,800	830	500	none	-
Foxborough	208,808	30,800	29,393	1,100	none	-
Framingham	1,087,847	50,400	116,200	4,400	264,532	10,000
Franklin	227,029	32,600	3,127	500	none	-
Freetown	51,632	7,700	29,634	1,100	none	-
Gardner	684,835	46,800	25,167	1,000	none	-
Gay Head	4,470	1,500	none	-	none	-
Georgetown	62,528	9,300	29,565	1,100	none	-
Gill	28,089	4,200	7,882	500	none	-
Gloucester	1,320,972	62,000	245,755	8,700	203,609	13,000
Goshen	10,890	1,600	44,812	1,700	none	-
Gosnold	17,460	2,500	none	-	none	-
Grafton	206,293	30,600	175,171	6,700	none	-
Granby	22,860	3,300	22,788	900	none	-
Granville	50,689	7,500	4,093	500	none	-
Great Barrington	285,178	38,500	47,779	1,800	none	-
Greenfield	710,657	47,100	61,428	2,300	none	-
Groton	114,205	17,000	133,661	4,900	none	-
Groveland	61,449	9,200	59,483	2,300	none	-
Hadley	77,763	11,600	10,885	500	none	-
Halifax	45,391	6,800	3,291	500	none	-
Hamilton	141,363	21,000	20,135	750	none	-
Hampden	27,064	4,000	8,436	500	none	-
Hancock	12,458	1,800	2,528	500	none	-
Hanover	138,581	20,700	44,922	1,700	none	-
Hanson	128,003	19,200	11,433	500	14,466	5,000
Hardwick	81,571	12,200	50,337	1,900	none	-
Harvard	50,887	7,500	123,800	4,800	none	-
Harwich	192,294	28,800	16,606	600	none	-
Hatfield	68,952	10,200	9,522	500	none	-
Haverhill	2,203,116	60,000	262,575	9,000	408,001	10,000
Hawley	7,107	1,500	400	500	none	-
Heath	14,419	2,100	3,187	500	none	-
Hingham	384,546	41,600	44,992	1,700	none	-
Hinsdale	45,033	6,800	none	-	none	-
Holbrook	120,921	18,000	13,933	500	none	-
Holden	116,026	17,400	5,044	500	none	-
Holland	7,757	1,500	3,169	500	none	-
Holliston	118,123	17,700	10,115	500	none	-
Holyoke	2,383,004	63,500	121,574	4,500	none	-
Hopedale	81,130	12,200	68,608	2,600	none	-
Hopkinton	113,743	17,000	18,690	750	none	-
Hubbardston	33,503	4,800	37,647	previously bonded	none	-
Hudson	316,690	40,300	70,839	2,700	none	-
Hull	548,457	44,700	100	500	none	-
Huntington	42,025	6,300	1,819	500	none	-
Ipswich	313,458	40,200	66,923	2,500	128,704	4,800
Kingston	108,623	16,300	72,589	2,800	32,175	5,000
Lakeville	42,367	6,300	12,711	500	none	-
Lancaster	104,359	15,600	110,771	4,200	none	-
Lanesborough	28,623	4,200	10,710	500	none	-
Lawrence	3,566,327	71,000	607,696	11,500	647,865	11,500
Lee	153,375	23,000	38,113	1,500	none	-
Leicester	161,652	24,000	5,793	500	none	-
Lenox	178,471	26,700	41,428	1,600	none	-
Leominster	943,077	49,400	184,540	6,900	101,338	4,000
Leverett	17,273	2,500	3,025	500	none	-
Lexington	768,283	47,700	294,314	10,000	181,372	7,000
Leyden	9,869	1,500	1,708	500	none	-
Lincoln	85,301	13,000	216,000	7,900	none	-

1939 Direct Commitment	Amount of Trust and Retirement System Funds	Total Basis for 1940 Bond of Treasurer	Minimum for 1940 Bond of Treasurer	1939 Direct Commitment	Other Accounts Collected by Collector	Total Basis for 1940 Bond of Collector	Minimum for 1940 Bond of Collector
\$129,937	\$10,982	\$140,919	\$19,700	\$129,937	none	\$129,937	\$19,500
12,144	50,000	62,144	2,600	12,144	none	12,144	1,800
167,076	71,998	239,074	26,000	167,076	none	167,076	24,700
182,503	20,420	202,923	28,000	182,503	none	182,503	27,700
32,813	6,867	39,680	5,200	32,813	none	32,813	4,800
133,072	32,232	165,304	20,500	133,072	none	133,072	20,000
37,419	17,975	55,394	5,900	37,419	none	37,419	5,500
370,334	84,658	454,992	42,700	370,334	none	370,334	41,400
204,934	8,500	213,434	30,600	204,934	none	204,934	30,400
96,109	76,631	172,740	15,600	96,109	none	96,109	14,400
19,909	1,446	21,355	3,200	19,909	none	19,909	3,000
44,886	4,677	49,563	7,400	44,886	none	44,886	6,600
63,515	27,129	90,644	10,000	63,515	none	63,515	9,500
2,632,770	464,012	3,096,782	70,000	2,632,770	\$526,229	3,158,999	72,700
459,626	157,128	616,754	45,500	459,626	none	459,626	43,200
3,754,279	485,231	4,239,510	75,800	3,754,279	828,833	4,583,112	78,700
559,355	64,797	624,152	46,200	559,355	none	559,355	45,200
2,052,205	329,780	2,381,985	64,000	2,052,205	none	2,052,205	60,500
44,535	830	45,365	6,800	44,535	none	44,535	6,600
209,870	29,393	239,263	31,500	209,870	none	209,870	31,000
1,124,546	116,200	1,240,746	52,400	1,124,546	264,532	1,389,078	56,200
247,832	3,127	250,959	34,800	247,832	none	247,832	34,500
49,658	29,634	79,292	7,800	49,658	none	49,658	7,400
644,318	25,167	669,485	46,800	644,318	none	644,318	46,400
4,532	none	4,532	1,500	4,532	none	4,532	1,500
82,169	29,565	111,734	12,700	82,169	none	82,169	12,300
24,476	7,882	32,358	3,900	24,476	none	24,476	3,600
1,395,353	245,755	1,641,108	55,900	1,395,353	203,609	1,598,962	57,000
11,041	44,812	55,853	2,300	11,041	none	11,041	1,600
22,437	none	22,437	3,300	22,437	none	22,437	3,300
204,380	175,171	379,551	33,200	204,380	none	204,380	30,500
21,799	22,788	44,587	3,500	21,799	none	21,799	3,200
48,922	4,093	53,015	7,500	48,922	none	48,922	7,300
256,602	47,779	304,381	36,400	256,602	none	256,602	35,700
709,784	61,428	771,212	48,300	709,784	none	709,784	47,100
109,141	133,661	242,802	18,400	109,141	none	109,141	16,400
61,500	59,483	121,043	10,100	61,500	none	61,500	9,200
71,656	10,885	82,541	10,900	71,656	none	71,656	10,600
45,699	3,291	48,990	7,000	45,699	none	45,699	6,900
139,250	20,135	159,385	21,100	139,250	5,500	139,250	22,500
29,601	8,436	38,037	4,600	29,601	none	29,601	4,400
14,011	2,528	16,539	2,300	14,011	none	14,011	2,100
135,926	44,922	180,848	20,400	135,926	none	135,926	19,700
97,753	11,433	109,186	14,900	97,753	14,466	112,219	15,100
61,668	50,337	112,005	10,000	61,668	none	61,668	9,200
55,532	123,800	179,332	10,100	55,532	none	55,532	8,300
169,248	16,606	185,854	25,600	169,248	none	169,248	25,400
75,222	9,522	84,744	11,500	75,222	none	75,222	11,300
2,107,850	262,575	2,370,425	67,400	2,107,850	408,001	2,515,851	67,300
7,767	400	8,167	1,700	7,767	none	7,767	1,500
15,119	3,187	18,306	2,500	15,119	none	15,119	2,300
411,864	44,992	456,856	42,700	411,864	none	411,864	42,200
49,520	none	49,520	7,400	49,520	none	49,520	7,400
128,278	13,933	142,211	19,500	128,278	none	128,278	19,300
134,058	5,044	139,102	20,200	134,058	none	134,058	20,000
6,560	3,169	9,729	1,700	6,560	none	6,560	1,500
131,594	10,115	141,709	19,800	131,594	none	131,594	19,600
2,493,693	121,574	2,615,267	66,800	2,493,693	none	2,493,693	65,000
80,560	68,603	149,163	13,000	80,560	none	80,560	12,000
104,154	18,690	122,844	15,900	104,154	none	104,154	15,600
31,049	37,647	68,696	5,200	31,049	none	31,049	4,600
297,302	70,839	368,141	40,700	297,302	none	297,302	39,600
546,065	100	546,165	44,900	546,065	none	546,065	44,700
42,538	1,819	44,357	6,500	42,538	none	42,538	6,300
269,273	66,923	336,196	40,000	269,273	128,704	397,977	41,400
111,583	72,589	184,172	17,800	111,583	32,175	143,758	17,300
42,008	12,711	54,719	6,500	42,008	none	42,008	6,300
104,549	110,771	215,320	17,300	104,549	none	104,549	15,600
29,135	10,710	39,845	4,500	29,135	none	29,135	4,300
3,471,682	617,696	4,079,378	75,000	3,471,682	647,865	4,119,547	77,800
163,240	38,113	201,353	25,100	163,240	none	163,240	24,500
163,862	5,793	169,655	24,700	163,862	none	163,862	24,500
185,027	41,428	226,455	28,200	185,027	none	185,027	27,600
942,890	184,540	1,127,430	52,200	942,890	101,338	1,044,228	51,700
15,232	3,025	18,257	2,500	15,232	none	15,232	2,300
797,195	294,314	1,091,509	51,400	797,195	181,372	978,567	51,400
7,229	1,708	8,937	1,700	7,229	none	7,229	1,500
98,525	216,000	314,525	17,900	98,525	none	98,525	14,700

Municipality	1938 Direct Commitment Basis for 1939 Bonds	Minimum for 1939 Bonds Treasurer and Collector each	*Amount of Trust and Retirement System Funds	*Minimum for Additional Bond of Treasurer for 1939	†Other Accounts Collected by Collector	†Minimum for Additional Bond of Collector for 1939
Littleton	\$59,920	\$9,000	\$108,646	\$4,000	none	-
Longmeadow	324,834	40,500	6,650	500	none	-
Lowell	4,794,027	74,400	586,633	11,500	none	-
Ludlow	289,200	39,000	19,435	750	\$100,585	\$4,000
Lunenburg	81,485	12,000	63,358	2,400	none	-
Lynn	4,799,905	73,800	267,426	4,000	969,490	20,000
Lynnfield	94,281	14,200	24,849	1,000	none	-
Malden	2,774,718	67,500	300,500	10,000	436,121	11,000
Manchester	271,602	37,000	29,724	1,400	none	-
Mansfield	235,237	33,500	17,817	750	175,285	7,000
Marblehead	634,293	46,200	77,223	3,000	none	-
Marion	123,491	18,500	1,000	500	none	-
Marlborough	607,819	46,000	100,028	4,000	none	-
Marshfield	225,110	32,500	15,842	600	none	-
Mashpee	35,324	500	none	-	none	-
Mattapoisett	92,522	13,800	25,042	1,400	none	-
Maynard	201,316	30,000	25,650	1,000	none	-
Medfield	99,749	15,000	none	-	none	-
Medford	3,133,908	70,000	191,695	7,200	679,810	18,000
Medway	109,659	15,700	12,304	500	none	-
Melrose	1,368,268	52,200	243,500	9,000	181,408	8,000
Mendon	39,379	5,800	6,608	500	none	-
Merrimac	89,291	13,300	73,676	2,800	none	-
Methuen	759,465	47,600	63,408	2,400	162,191	6,000
Middleborough	284,163	39,000	84,553	3,000	296,462	12,000
Middlefield	11,396	1,600	5,365	500	none	-
Middleton	68,693	10,300	23,353	900	none	-
Milford	646,536	46,300	54,968	2,100	none	-
Millbury	231,649	33,000	49,623	2,000	none	-
Millis	85,103	12,800	14,913	600	none	-
Millville	40,919	7,000	none	-	none	-
Milton	1,126,268	50,700	200,282	7,500	319,063	13,000
Monroe	10,002	1,500	none	-	none	-
Monson	136,329	20,400	48,820	1,800	none	-
Montague	315,263	40,200	10,089	500	none	-
Monterey	17,598	2,600	3,597	500	none	-
Montgomery	9,248	1,500	100	500	none	-
Mount Washington	5,042	1,500	1,100	500	5,042	1,000
Nahant	240,610	34,000	10,504	500	none	-
Nantucket	318,927	40,300	37,292	1,400	none	-
Natick	634,794	46,300	198,016	7,500	none	-
Needham	711,764	47,000	102,543	4,000	none	-
New Ashford	3,737	1,500	340	500	none	-
New Bedford	4,813,045	74,200	1,121,138	13,000	4,822,995	19,000
New Braintree	15,686	2,300	4,200	500	none	-
New Marlborough	41,801	6,200	4,200	500	none	-
New Salem	18,077	2,700	7,513	500	none	-
Newbury	64,768	9,600	55	500	none	-
Newburyport	552,123	45,000	297,312	10,000	none	-
Newton	5,234,217	75,000	1,887,000	13,900	684,000	12,000
Norfolk	45,163	6,800	4,500	500	none	-
North Adams	802,886	48,000	46,157	1,900	205,956	8,000
North Andover	285,328	38,500	15,000	800	none	-
North Attleborough	295,653	39,500	17,685	800	none	-
North Brookfield	82,215	12,300	40,890	1,500	none	-
North Reading	99,432	14,800	30,927	1,200	none	-
Northampton	797,638	47,800	308,034	10,000	87,383	4,000
Northborough	77,775	11,600	45,000	1,900	none	-
Northbridge	258,566	35,800	10,595	800	none	-
Northfield	60,845	9,000	40,435	previously bonded	none	-
Norton	76,917	11,500	210,549	7,500	none	-
Norwell	83,194	12,500	12,600	500	none	-
Norwood	754,796	47,500	97,976	3,800	none	-
Oak Bluffs	148,592	22,200	22,758	800	none	-
Oakham	13,006	2,000	19,918	800	none	-
Orange	192,981	28,800	80,006	3,000	70,823	3,000
Orleans	95,940	14,400	17,722	800	none	-
Otis	22,729	3,400	3,983	500	none	-
Oxford	132,060	19,800	56,000	2,300	none	-
Palmer	260,301	36,000	36,711	1,500	none	-
Paxton	38,841	5,700	32,786	1,200	none	-
Peabody	977,777	49,800	156,209	6,000	963,133	13,000
Pelham	17,494	2,500	9,835	500	none	-
Pembroke	90,434	13,500	19,079	800	none	-
Pepperell	76,104	11,500	101,438	3,800	none	-
Peru	10,587	1,600	none	-	none	-
Petersham	30,591	4,500	47,371	1,900	none	-
Phillipston	15,663	2,300	10,714	500	none	-

1939 Direct Commitment	Amount of Trust and Retirement System Funds	Total Basis for 1940 Bond of Treasurer	Minimum for 1940 Bond of Treasurer	1939 Direct Commitment	Other Accounts Collected by Collector	Total Basis for 1940 Bond of Collector	Minimum for 1940 Bond of Collector
\$63,193	\$108,646	\$171,839	\$11,100	\$63,193	none	\$63,193	\$9,500
344,054	6,650	350,704	41,000	344,054	none	344,054	40,800
4,451,634	586,633	5,038,267	77,600	4,451,634	none	4,451,634	73,000
319,506	19,435	338,941	40,700	319,506	\$100,585	420,091	42,700
77,860	63,353	141,218	12,500	77,860	none	77,860	11,500
4,699,135	267,426	4,966,561	77,500	4,699,135	969,490	5,668,625	81,300
100,786	24,849	125,635	15,400	100,786	none	100,786	15,900
2,972,895	300,500	3,273,395	73,500	2,972,895	436,121	3,409,016	75,900
298,012	29,724	327,736	39,100	298,012	none	298,012	38,700
255,599	17,817	273,416	35,800	255,599	175,285	430,884	39,500
643,185	77,223	720,408	47,600	643,185	none	643,185	46,400
158,561	1,000	159,561	23,800	158,561	none	158,561	23,600
588,606	100,028	688,634	47,200	588,606	none	588,606	45,700
231,448	15,842	247,290	33,200	231,448	none	231,448	33,000
36,862	none	36,862	500	36,862	none	36,862	500
71,421	25,042	96,463	11,000	71,421	none	71,421	11,000
244,419	25,650	270,069	34,900	244,419	none	244,419	34,500
99,966	none	99,966	15,000	99,966	none	99,966	15,000
3,353,407	191,695	3,545,102	73,500	3,353,407	679,810	4,033,217	77,600
114,123	12,304	126,427	16,400	114,123	none	114,123	16,200
1,341,659	248,500	1,590,159	55,500	1,341,659	181,408	1,523,067	56,000
39,373	6,608	45,981	6,000	39,373	none	39,373	5,800
87,802	73,676	161,478	14,000	87,802	none	87,802	12,900
794,702	63,408	858,110	48,900	794,702	162,191	956,893	51,600
275,073	84,553	359,626	38,800	275,073	296,462	571,535	43,400
11,869	5,365	17,234	1,900	11,869	none	11,869	1,700
69,651	23,353	93,004	10,800	69,651	none	69,651	10,400
570,185	54,968	625,153	44,200	570,185	none	570,185	43,400
240,559	49,623	186,640	34,700	240,559	none	137,017	34,000
101,260	14,913	116,173	15,200	101,260	none	101,260	15,000
41,414	none	41,414	6,200	41,414	none	41,414	6,200
1,151,720	200,282	1,352,002	54,000	1,151,720	319,063	1,470,783	57,000
13,184	none	13,184	2,000	13,184	none	13,184	2,000
137,016	48,820	185,836	21,200	137,016	none	137,016	20,500
350,478	10,089	360,567	41,200	350,478	none	350,478	41,000
13,487	3,597	17,084	2,000	13,487	none	13,487	1,800
6,074	100	6,174	1,700	6,074	none	6,074	1,500
4,661	1,100	5,761	1,700	4,661	none	4,661	1,500
203,305	10,504	213,809	30,500	203,305	none	203,305	30,300
311,939	37,292	349,231	40,800	311,939	none	311,939	40,200
724,298	198,016	922,314	50,200	724,298	none	724,298	47,200
729,259	102,543	831,802	48,800	729,259	none	729,259	47,300
3,120	340	3,460	1,700	3,120	none	3,120	1,500
4,957,709	1,121,138	6,078,847	79,900	4,957,709	863,160	5,820,869	82,000
16,087	4,200	20,287	2,600	16,087	none	16,087	2,400
45,804	4,200	50,004	7,000	45,804	none	45,804	6,800
12,089	7,513	19,602	2,000	12,089	none	12,089	1,800
73,439	55	73,494	11,200	73,439	none	73,439	11,000
538,482	297,312	835,794	48,600	538,482	none	538,482	44,600
5,199,602	1,887,000	7,086,602	80,500	5,199,602	684,000	5,883,602	82,000
50,727	4,500	55,227	7,700	50,727	none	50,727	7,500
824,365	46,157	870,522	48,900	824,365	205,956	1,030,321	52,800
288,800	15,000	303,800	39,000	288,800	none	288,800	38,800
307,454	17,685	325,139	40,400	307,454	none	307,454	40,200
84,501	40,890	125,391	13,200	84,501	none	84,501	12,600
107,506	30,927	138,433	16,500	107,506	none	107,506	16,000
854,117	308,034	1,162,151	55,500	854,117	87,383	941,500	50,500
86,987	45,000	131,987	13,700	86,987	none	86,987	13,000
279,476	10,595	290,071	38,000	279,476	none	279,476	37,800
69,998	40,435	110,433	11,100	69,998	none	69,998	10,500
76,663	210,549	287,212	14,600	76,663	none	76,663	11,500
99,954	12,600	112,554	15,200	99,954	none	99,954	15,000
746,056	121,889	867,945	49,200	746,056	377,000	1,123,056	53,600
148,619	22,758	171,377	22,500	148,619	none	148,619	22,200
11,036	19,918	30,954	1,900	11,036	none	11,036	1,600
201,274	80,006	281,280	31,200	201,274	70,823	272,097	31,600
99,479	17,722	117,201	15,300	99,479	none	99,479	15,000
22,289	3,983	26,272	3,500	22,289	none	22,289	3,300
141,185	56,000	197,185	21,900	141,185	none	141,185	21,000
259,423	36,711	296,134	36,500	259,423	none	259,423	36,000
36,882	32,786	69,668	6,000	36,882	none	36,882	5,500
942,476	156,209	1,098,685	51,700	942,476	963,133	1,905,609	56,800
20,807	9,835	30,642	3,200	20,807	none	20,807	3,000
86,569	19,079	105,648	13,300	86,569	none	86,569	13,000
73,368	101,438	174,805	12,500	73,368	none	73,368	11,000
12,420	none	12,420	1,800	12,420	none	12,420	1,800
36,080	47,371	83,451	6,200	36,080	none	36,080	5,500
15,650	10,714	26,364	2,500	15,650	none	15,650	2,300

Municipality	1938 Direct Commitment Basis for 1939 Bonds	Minimum for 1939 Bonds Treasurer and Collector each	*Amount of Trust and Retirement System Funds	*Minimum for Additional Bond of Treasurer for 1939	†Other Accounts Collected by Collector	†Minimum for Additional Bond of Collector for 1939
Pittsfield	\$2,088,402	\$62,500	\$69,113	\$2,700	none	-
Plainfield	13,832	2,000	110	500	none	-
Plainville	37,182	5,600	727	500	none	-
Plymouth	670,227	46,700	12,665	500	none	-
Plympton	24,759	3,600	730	500	\$24,759	\$1,000
Princeton	41,755	6,100	35,780	1,400	none	-
Provincetown	158,465	23,800	67,916	2,700	none	-
Quincy	4,152,350	72,200	1,858,882	13,900	none	-
Randolph	262,681	36,300	2,224	500	none	-
Raynham	62,855	9,500	12,474	500	none	-
Reading	556,203	45,000	247,959	8,800	none	-
Rehoboth	75,294	11,300	24,786	800	none	-
Revere	1,952,919	57,500	25,850	1,200	275,288	9,400
Richmond	22,085	3,400	1,975	500	none	-
Rochester	32,922	4,900	18,276	800	none	-
Rockland	312,575	40,300	18,492	800	none	-
Rockport	172,427	25,500	84,269	3,000	55,029	2,000
Rowe	17,975	2,600	2,132	500	none	-
Rowley	49,317	7,300	19,485	800	13,320	1,000
Royalston	31,281	4,600	45,586	1,900	none	-
Russell	38,216	5,700	4,425	500	12,746	2,000
Rutland	35,851	5,300	6,426	500	3,642	500
Salem	1,890,301	55,300	117,143	4,500	416,554	17,000
Salisbury	143,333	21,500	50,000	1,900	none	-
Sandisfield	22,401	3,300	892	500	none	-
Sandwich	76,526	11,500	25,771	1,200	none	-
Saugus	760,604	47,600	110,992	3,800	none	-
Savoy	6,638	1,500	none	-	none	-
Scituate	415,590	42,400	2,775	500	150,500	12,000
Seekonk	144,848	21,600	5,759	500	none	-
Sharon	199,226	30,000	24,147	800	none	-
Sheffield	52,890	7,800	15,645	800	none	-
Shelburne	62,254	9,300	none	-	none	-
Sherborn	54,426	8,100	15,000	800	none	-
Shirley	55,566	8,300	13,423	500	none	-
Shrewsbury	286,234	38,500	109,870	3,800	none	-
Shutesbury	10,523	1,600	11,355	500	none	-
Somerset	294,069	39,500	20,565	1,200	none	-
Somerville	5,090,024	75,000	408,500	10,500	657,061	12,000
South Hadley	255,733	35,600	14,689	500	none	-
Southampton	28,979	4,200	42,400	1,500	none	-
Southborough	106,844	15,800	32,000	1,200	none	-
Southbridge	441,381	42,800	98,441	3,800	none	-
Southwick	69,097	10,300	27,024	1,200	none	-
Spencer	188,232	28,300	47,672	1,800	none	-
Springfield	9,708,163	100,000	130,000	5,300	2,408,373	16,500
Sterling	69,632	10,300	73,550	2,700	none	-
Stockbridge	119,591	18,000	16,440	800	none	-
Stoneham	549,008	44,800	82,500	3,000	100,154	4,000
Stoughton	256,459	35,700	51,090	1,900	none	-
Stow	40,589	6,000	37,000	1,500	none	-
Sturbridge	56,548	8,500	19,667	800	none	-
Sudbury	78,966	11,800	50,626	1,900	none	-
Sunderland	32,435	4,800	16,596	800	none	-
Sutton	76,019	11,500	18,580	800	none	-
Swampscott	602,998	46,000	62,450	2,300	91,768	4,000
Swansea	122,407	18,200	38,151	1,500	none	-
Taunton	1,470,094	52,800	265,183	9,400	none	-
Templeton	103,863	15,500	48,313	1,900	none	-
Tewksbury	149,820	22,400	15,819	800	none	-
Tisbury	116,934	17,400	42,811	1,500	none	-
Tolland	9,914	1,500	288	500	none	-
Topsfield	74,561	11,300	53,184	1,900	none	-
Townsend	73,023	11,000	50,051	1,900	none	-
Truro	38,030	5,700	27,182	1,200	none	-
Tyngsborough	55,320	8,300	19,550	800	none	-
Tyringham	13,806	2,200	1,942	500	none	-
Upton	49,557	7,400	43,850	1,500	none	-
Uxbridge	220,219	32,000	4,076	500	none	-
Wakefield	804,576	48,000	82,893	3,000	none	-
Wales	11,133	1,600	12,948	500	none	-
Walpole	345,878	40,800	127,942	4,500	none	-
Waltham	1,944,864	55,600	468,745	10,800	363,717	10,000
Ware	230,208	33,000	76,363	3,000	none	-
Wareham	358,365	41,000	67,929	2,700	none	-
Warren	98,973	14,700	45,723	1,900	none	-
Warwick	14,438	2,100	13,740	500	none	-
Washington	6,848	1,500	none	-	none	-
Watertown	1,795,125	54,600	110,162	3,800	none	-

1939 Direct Commitment	Amount of Trust and Retirement System Funds	Total Basis for 1940 Bond of Treasurer	Minimum for 1940 Bond of Treasurer	1939 Direct Commitment	Other Accounts Collected by Collector	Total Basis for 1940 Bond of Collector	Minimum for 1940 Bond of Collector
\$2,075,078	\$69,113	\$2,144,191	\$61,700	\$2,075,078	none	\$2,075,078	\$60,700
13,705	110	13,815	2,000	13,705	none	13,705	1,800
37,426	727	38,153	5,800	37,426	none	37,426	5,600
621,379	12,065	634,044	46,400	621,379	none	621,379	46,200
24,537	730	25,267	3,800	24,537	\$24,759	49,296	4,100
33,042	35,780	68,822	5,500	33,042	none	33,042	5,000
174,480	67,916	242,396	27,400	174,480	none	174,480	26,400
4,073,605	1,858,882	5,932,487	77,500	4,073,605	none	4,073,605	72,000
282,254	2,224	284,478	38,400	282,254	none	282,254	38,200
63,236	12,474	75,710	9,700	63,236	none	63,236	9,500
588,046	247,959	836,005	49,100	588,046	none	588,046	45,000
84,133	24,786	108,919	13,000	84,133	none	84,133	12,600
1,842,766	25,850	1,868,616	55,400	1,842,766	275,288	2,128,054	60,600
23,089	1,975	25,064	3,700	23,089	none	23,089	3,500
35,425	18,276	53,701	5,600	35,425	none	35,425	5,700
304,701	18,492	323,193	40,300	304,701	none	304,701	40,000
201,525	84,269	285,794	30,800	201,525	55,029	256,554	32,000
18,636	2,132	20,768	2,900	18,636	none	18,636	2,700
54,506	19,485	73,991	8,600	54,506	13,320	67,826	8,700
38,974	45,586	84,560	6,500	38,974	none	38,974	5,800
38,860	4,425	43,285	6,000	38,860	12,746	51,606	6,100
36,394	6,426	42,820	5,700	36,394	3,642	40,036	5,700
1,854,012	117,143	1,971,155	56,800	1,854,012	416,554	2,270,566	61,400
139,334	50,000	189,334	21,600	139,334	none	139,334	20,800
18,256	892	19,148	2,900	18,256	none	18,256	2,700
90,718	25,771	116,489	13,900	90,718	none	90,718	13,500
823,340	110,992	934,332	49,900	823,340	none	823,340	48,200
7,472	none	7,472	1,500	7,472	none	7,472	1,500
429,808	2,775	432,583	42,700	429,808	150,500	580,308	45,900
161,802	5,759	167,561	24,200	161,802	none	161,802	24,000
211,057	24,147	235,204	31,200	211,057	none	211,057	31,000
47,895	15,645	63,540	7,400	47,895	none	47,895	7,200
67,541	none	67,541	10,000	67,541	none	67,541	10,000
60,995	15,000	75,995	9,200	60,995	none	60,995	9,000
57,593	13,423	71,016	8,800	57,593	none	57,593	8,600
284,621	109,870	394,491	40,100	284,621	none	284,621	38,500
10,323	11,355	21,678	1,700	10,323	none	10,323	1,500
340,143	20,565	360,708	41,100	340,143	none	340,143	40,800
4,791,113	408,500	5,199,613	78,800	4,791,113	657,061	5,448,174	81,600
270,151	14,889	284,840	37,200	270,151	none	270,151	37,000
28,039	42,400	70,439	4,800	28,039	none	28,039	4,200
105,208	32,000	137,208	16,100	105,208	none	105,208	15,600
522,979	98,441	621,420	45,900	522,979	none	522,979	44,400
61,153	27,024	88,177	9,500	61,153	none	61,153	9,100
187,789	47,672	235,461	28,700	187,789	none	187,789	28,000
9,518,823	130,000	9,648,823	125,000	9,518,823	2,408,373	11,927,196	125,000
67,575	73,550	141,125	11,100	67,575	none	67,575	10,000
118,744	16,440	135,184	18,300	118,744	none	118,744	17,900
519,539	82,500	602,039	45,600	519,539	100,154	619,693	46,700
301,657	51,090	352,747	40,800	301,657	none	301,657	40,000
49,799	37,000	86,799	8,000	49,799	none	49,799	7,400
57,504	19,667	77,171	9,900	57,504	none	57,504	8,600
74,077	50,626	124,703	11,900	74,077	none	74,077	11,100
35,845	16,596	52,441	5,500	35,845	none	35,845	5,300
69,219	18,580	87,799	10,700	69,219	none	69,219	10,400
635,906	62,450	698,356	47,200	635,906	91,768	727,674	48,300
137,645	38,151	175,796	21,100	137,645	none	137,645	20,500
1,271,410	265,183	1,536,593	55,300	1,271,410	none	1,271,410	51,600
125,282	48,313	173,595	19,300	125,282	none	125,282	18,600
137,761	15,819	153,580	20,700	137,761	none	137,761	20,500
128,382	42,811	171,193	19,800	128,382	none	128,382	19,200
9,088	288	9,376	1,700	9,088	none	9,088	1,500
74,253	53,184	127,437	11,900	74,253	none	74,253	11,100
67,959	50,051	118,010	11,000	67,959	none	67,959	10,200
36,084	27,182	63,266	5,800	36,084	none	36,084	5,400
61,428	19,550	80,978	9,400	61,428	none	61,428	9,100
13,187	1,942	15,129	2,000	13,187	none	13,187	1,800
64,858	43,850	108,708	10,400	64,858	none	64,858	9,700
246,695	4,076	250,771	34,800	246,695	none	246,695	34,600
802,801	82,893	885,694	49,200	802,801	none	802,801	48,000
15,711	12,948	28,659	2,500	15,711	none	15,711	2,300
323,054	127,042	450,996	42,300	323,054	none	323,054	40,400
1,891,875	468,745	2,360,620	59,600	1,891,875	363,717	2,255,592	61,500
245,005	76,363	321,368	35,700	245,005	none	245,005	34,500
329,428	67,929	397,357	41,600	329,428	none	329,428	40,600
103,372	45,723	149,095	16,100	103,372	none	103,372	15,400
14,343	13,740	28,083	2,300	14,343	none	14,343	2,300
5,244	none	5,244	1,500	5,244	none	5,244	1,500
1,824,595	110,162	1,934,757	56,600	1,824,595	none	1,824,595	54,900

Municipality	1933 Direct Commitment Basis for 1939 Bonds	Minimum for 1939 Bonds Treasurer and Collector each	*Amount of Trust and Retirement System Funds	*Minimum for Additional Bond of Treasurer for 1939	†Other Accounts Collected by Collector	†Minimum for Additional Bond of Collector for 1939
Wayland . . .	\$182,281	\$27,300	\$64,827	\$2,300	none	-
Webster . . .	467,770	43,200	108,613	3,800	none	-
Wellesley . . .	1,018,443	50,000	73,000	2,700	\$9,500	\$1,000
Wellfleet . . .	61,223	9,200	31,312	1,200	none	-
Wendell . . .	27,149	4,000	968	500	none	-
Wenham . . .	70,756	10,500	52,843	1,900	none	-
West Boylston . . .	74,170	11,000	37,300	1,500	none	-
West Bridgewater . . .	101,658	15,200	25,152	1,200	none	-
West Brookfield . . .	44,565	6,600	46,072	1,900	none	-
West Newbury . . .	53,130	8,000	4,496	500	3,441	1,000
West Springfield . . .	817,924	48,200	71,670	2,700	108,132	4,000
West Stockbridge . . .	45,179	6,700	8,577	500	none	-
West Tisbury . . .	13,030	1,800	6,099	500	none	-
Westborough . . .	152,326	22,800	88,575	3,400	none	-
Westfield . . .	775,248	47,700	38,869	15,000	35,122	12,000
Westford . . .	128,046	19,200	49,311	1,900	none	-
Westhampton . . .	14,128	2,100	3,438	500	none	-
Westminster . . .	56,959	8,500	121,000	4,500	none	-
Weston . . .	245,895	34,500	183,200	6,800	48,066	2,000
Westport . . .	187,887	28,200	45,868	1,900	none	-
Westwood . . .	145,073	21,700	20,138	800	none	-
Weymouth . . .	1,223,995	51,200	656,371	11,700	none	-
Whately . . .	30,602	4,500	11,465	500	none	-
Whitman . . .	301,385	40,000	15,701	800	100,679	11,000
Wilbraham . . .	81,579	12,200	11,135	500	none	-
Williamsburg . . .	55,378	8,300	90,000	3,400	none	-
Williamstown . . .	185,314	27,700	8,661	500	none	-
Wilmington . . .	190,138	28,500	22,752	800	none	-
Winchendon . . .	227,581	32,600	135,573	5,300	none	-
Winchester . . .	902,517	49,000	164,279	6,000	72,496	3,000
Windsor . . .	14,127	2,100	897	500	none	-
Winthrop . . .	694,705	46,800	84,679	3,000	none	-
Woburn . . .	819,737	48,200	181,257	6,800	224,180	13,000
Worcester . . .	10,632,514	125,000	3,300,000	17,800	none	-
Worthington . . .	23,755	3,500	12,467	500	none	-
Wrentham . . .	99,672	15,000	none	-	none	-
Yarmouth . . .	174,740	26,200	32,586	1,200	none	-

*See Acts of 1939, Chapter 109, Sec. 1.

†See Acts of 1939, Chapter 44.

1939 Direct Commitment	Amount of Trust and Retirement System Funds	Total Basis for 1940 Bond of Treasurer	Minimum for 1940 Bond of Treasurer	1939 Direct Commitment	Other Accounts Collected by Collector	Total Basis for 1940 Bond of Collector	Minimum for 1940 Bond of Collector
\$178,396	\$64,827	\$243,223	\$27,700	\$178,396	none	\$178,396	\$26,700
468,423	108,613	577,036	44,800	468,423	none	468,423	43,200
1,000,891	73,000	1,073,891	51,100	1,000,891	\$9,500	1,010,391	50,000
75,907	31,312	107,219	11,800	75,907	none	75,907	11,300
29,695	968	30,663	4,600	29,695	none	29,695	4,400
74,387	52,843	127,230	11,900	74,387	none	74,387	11,100
71,906	37,300	109,206	11,100	71,906	none	71,906	10,600
101,164	25,152	126,316	15,400	101,164	none	101,164	15,000
45,010	46,072	91,082	7,500	45,010	none	45,010	6,800
61,027	4,496	65,523	9,300	61,027	3,441	64,468	9,300
813,109	71,670	884,779	49,200	813,109	108,132	921,241	50,500
43,195	8,577	51,772	6,700	43,195	none	43,195	6,500
12,892	6,099	18,991	2,000	12,892	none	12,892	1,800
158,596	88,575	247,171	25,000	158,596	none	158,596	23,700
822,276	38,869	861,145	48,800	822,276	35,122	857,398	49,000
147,292	49,311	196,603	22,700	147,292	none	147,292	22,000
12,997	3,438	16,435	2,000	12,997	none	12,997	1,800
59,070	121,000	180,070	10,600	59,070	none	59,070	8,800
240,777	183,200	423,977	36,700	240,777	48,066	288,843	35,000
171,725	45,868	217,593	26,300	171,725	none	171,725	25,600
144,982	20,138	165,120	21,900	144,982	none	144,982	21,600
1,277,720	656,371	1,934,091	56,100	1,277,720	none	1,277,720	51,400
27,397	11,465	38,862	4,300	27,397	none	27,397	4,100
287,180	15,701	302,881	38,900	287,180	100,079	387,859	41,000
111,111	11,135	122,246	16,800	111,111	none	111,111	16,600
42,128	90,000	132,128	7,700	42,128	none	42,128	6,300
198,139	8,661	206,800	29,900	198,139	none	198,139	29,700
174,289	22,752	197,041	26,100	174,289	none	174,289	25,800
242,452	135,573	378,025	36,000	242,452	none	242,452	34,000
905,736	164,279	1,070,015	51,500	905,736	72,496	978,232	50,600
15,457	897	16,354	2,500	15,457	none	15,457	2,300
707,817	84,679	792,496	48,200	707,817	none	707,817	47,000
761,527	181,257	942,784	50,300	761,527	224,180	985,707	52,500
10,683,983	3,300,000	13,983,983	132,000	10,683,983	none	10,683,983	125,000
20,476	12,467	32,943	3,200	20,476	none	20,476	3,000
101,931	none	101,931	15,000	101,931	none	101,931	15,000
166,217	32,586	198,803	25,100	166,217	none	166,217	24,600

TABLE TWENTY-SIX — MUNICIPAL DETERMINATION OF TAX RATES IN 1939

City or Town	Municipal Appropriations	Other Amounts To Be Raised	Gross Amount To Be Raised	Estimated Receipts Used	Available Funds	Total Receipts and Available Funds	Net Amount To Be Raised on Polls and Property
Abington	\$328,955	\$53,357	\$382,312	\$115,868	\$22,501	\$138,369	\$243,943
Acton	151,461	24,918	176,379	53,499	21,050	74,549	101,830
Acushnet	168,770	28,590	197,360	58,390	34,318	92,708	104,652
Adams	607,881	73,641	681,522	220,516	129,848	350,364	331,158
Agawam	404,354	62,452	466,806	134,962	13,013	147,975	318,831
Alford	15,789	2,296	18,085	6,949	873	7,822	10,263
Amesbury	560,831	76,054	636,885	246,013	8,953	254,966	381,919
Amherst	395,375	69,849	465,224	119,131	51,397	170,528	294,696
Andover	664,398	110,208	774,606	259,110	40,041	299,151	475,455
Arlington	2,491,464	573,209	3,064,673	618,869	262,870	879,739	2,184,934
Ashburnham	110,159	17,107	127,266	43,084	13,150	56,234	71,032
Ashby	43,309	6,700	55,009	21,551	7,950	29,501	25,508
Ashfield	76,196	8,541	84,737	23,339	25,000	48,339	36,398
Ashland	182,717	19,437	202,154	65,331	25,447	90,778	111,376
Athol	625,440	81,746	707,186	254,305	73,789	328,094	379,092
Attleboro	1,306,496	190,650	1,497,146	487,019	105,525	592,544	904,602
Auburn	318,353	51,915	370,268	105,622	32,272	137,894	232,374
Avon	112,602	14,344	126,946	46,256	8,000	54,256	72,690
Ayer	150,448	24,646	175,094	47,078	3,446	50,524	124,570
Barnstable	728,837	201,527	930,364	195,441	46,515	241,956	688,408
Barre	206,480	24,500	230,980	87,150	32,746	119,896	110,634
Becket	56,122	5,355	61,477	23,733	3,368	27,101	34,376
Bedford	152,266	23,538	175,804	42,868	28,708	71,576	104,228
Belchertown	109,064	14,702	123,766	54,879	16,531	71,410	52,356
Bellingham	160,971	16,025	176,996	58,792	26,164	84,956	92,040
Belmont	1,702,313	484,169	2,186,482	513,586	171,306	684,892	1,501,590
Berkley	58,571	8,396	66,967	29,546	3,251	32,797	34,170
Berlin	55,710	9,421	65,131	19,078	2,252	21,330	43,801
Bernardston	37,925	6,892	44,817	21,661	2,000	23,661	21,156
Beverly	2,207,251	274,628	2,481,879	526,579	443,120	969,699	1,512,180
Billerica	436,915	75,938	512,853	149,974	9,576	159,550	353,303
Blackstone	174,757	31,435	206,192	69,596	23,720	93,316	112,876
Blandford	39,030	5,069	44,099	22,675	2,250	24,925	19,174
Bolton	48,329	8,332	56,711	15,484	4,437	19,921	36,790
Boston	68,019,998	19,367,925	87,387,923	19,797,374	6,246,002	26,043,376	61,344,547
Bourne	324,629	77,803	402,432	83,811	24,635	108,446	293,986
Boxborough	19,505	2,547	22,052	13,120	1,819	14,939	7,113
Boxford	45,732	8,773	54,505	19,933	681	20,664	33,841
Boylston	65,919	9,185	75,104	28,184	3,062	31,246	43,858
Braintree	1,278,399	220,690	1,499,089	394,981	168,021	563,002	936,087
Brewster	56,181	17,484	73,665	18,336	2,214	20,550	53,115
Bridgewater	287,653	59,796	347,449	111,087	4,088	115,175	232,274
Brimfield	61,949	6,399	68,348	27,207	13,339	40,546	27,802
Brookton	3,747,089	852,797	4,599,886	1,465,092	350,052	1,815,144	2,784,742
Brookfield	75,178	10,358	85,536	41,449	6,959	48,408	37,128
Brookline	4,813,539	1,396,827	6,210,366	1,544,994	500,438	2,045,432	4,164,934
Buckland	98,634	19,064	117,698	26,075	29,949	56,024	61,674
Burlington	150,346	19,922	170,268	41,180	21,590	62,770	107,498
Cambridge	7,867,010	1,706,075	9,573,085	2,531,907	11,151	2,543,058	7,030,027
Canton	403,787	62,857	466,644	150,975	25,266	176,241	290,403
Carlisle	39,038	6,747	45,785	14,582	3,826	18,408	27,377
Carver	89,648	17,862	107,510	29,600	3,300	32,900	74,610
Charlemont	54,253	8,570	62,823	24,104	7,532	31,636	31,187
Charlton	114,060	16,507	130,567	56,598	10,943	67,541	63,026
Chatham	156,939	49,520	206,459	44,306	36,246	80,552	125,907
Chelmsford	331,464	60,164	391,628	128,416	32,677	161,093	230,535
Chelsea	2,770,749	600,414	3,371,163	786,183	527,624	1,313,807	2,057,356
Cheshire	74,351	8,790	83,141	28,490	8,128	36,618	46,523
Chester	83,628	13,487	97,115	42,763	7,000	49,763	47,352
Chesterfield	34,582	3,993	38,575	14,217	2,733	16,950	21,625
Chicopee	2,314,373	372,480	2,686,853	806,433	73,914	880,347	1,806,506
Chilmark	16,999	5,949	22,948	6,651	979	7,630	15,318
Clarksburg	57,314	6,844	64,158	32,139	5,981	38,120	26,038
Clinton	606,802	121,697	728,499	226,382	18,061	244,443	484,056
Cohasset	303,534	60,307	363,841	71,908	25,000	96,908	266,933
Colrain	89,843	10,948	100,791	37,401	17,252	54,653	46,138
Concord	539,678	65,786	605,464	185,000	50,905	235,905	369,559
Conway	54,612	7,306	61,918	27,590	8,343	35,933	25,985
Cummington	37,083	5,246	42,329	17,854	6,083	23,937	18,392
Dalton	234,454	45,867	280,321	97,336	15,935	113,271	167,050
Dana							
Danvers	671,624	102,876	774,500	228,027	78,764	306,791	467,709
Dartmouth	325,337	288,605	613,942	130,616	63,475	194,091	419,851
Dedham	1,090,552	175,597	1,266,149	243,862	95,363	339,225	926,924
Deerfield	150,403	30,364	180,767	43,572	35,640	79,212	101,555
Dennis	166,499	42,649	209,148	46,200	15,565	61,765	147,383
Dighton	138,977	33,091	172,068	69,722	2,513	72,235	99,833
Douglas	113,378	21,018	134,396	55,535	18,773	74,308	60,088
Dover	94,221	26,809	121,030	22,133	18,498	40,631	80,399
Dracut	293,979	35,983	329,962	108,722	3,000	111,722	218,240
Dudley	235,496	28,860	264,356	109,980	24,440	134,420	129,936

City or Town	Municipal Appropriations	Other Amounts To Be Raised	Gross Amount To Be Raised	Estimated Receipts Used	Available Funds	Total Receipts and Available Funds	Net Amount To Be Raised on Polls and Property
Dunstable	\$27,665	\$3,445	\$31,110	\$15,626	\$3,675	\$19,301	\$11,809
Duxbury	175,043	54,821	229,864	52,787	10,000	62,787	167,077
East Bridgewater	250,216	51,327	301,543	103,090	15,950	119,040	182,503
East Brookfield	55,540	8,652	64,192	22,125	9,332	31,457	32,735
East Longmeadow	176,766	25,844	202,610	47,939	21,600	69,539	133,071
Eastham	44,413	12,272	56,685	14,332	4,906	19,238	37,397
Easthampton	513,791	201,359	715,150	225,021	120,293	345,314	369,836
Easton	230,849	50,885	281,734	76,780	20	76,800	204,934
Edgartown	110,828	34,205	145,033	29,039	19,885	48,924	96,109
Egremont	26,056	6,656	32,712	8,290	4,513	12,803	19,909
Enfield							
Erving	87,934	14,592	102,526	36,099	21,703	57,802	44,724
Essex	78,392	16,207	94,599	29,930	1,154	31,084	63,515
Everett	2,969,856	858,888	3,828,744	1,147,398	50,253	1,197,651	2,631,093
Fairhaven	529,602	91,399	621,001	145,844	16,042	161,886	459,115
Fall River	6,314,616	831,457	7,146,073	2,117,318	1,274,476	3,391,794	3,754,279
Falmouth	667,902	178,017	845,919	205,810	80,754	286,564	559,355
Fitchburg	2,707,457	337,977	3,045,434	817,078	180,443	997,521	2,047,913
Florida	57,450	7,851	65,301	14,097	6,668	20,765	44,536
Foxborough	325,591	37,738	363,329	116,794	36,700	153,494	209,835
Framingham	1,558,166	234,688	1,792,854	588,900	84,648	673,548	1,119,306
Franklin	388,403	53,832	442,235	175,502	18,901	194,403	247,832
Freestown	81,741	9,935	91,676	40,396	1,506	42,102	49,574
Gardner	948,175	177,822	1,125,997	352,514	133,355	485,869	640,128
Gay Head	7,880	1,502	9,382	4,797	53	4,850	4,532
Georgetown	118,060	27,165	145,225	59,776	3,810	63,586	81,639
Gill	42,866	7,164	50,030	19,429	6,126	25,555	24,475
Gloucester	1,599,085	549,622	2,148,707	563,261	217,278	780,539	1,368,168
Goshen	24,184	3,154	27,338	11,119	5,178	16,297	11,041
Gosnold	21,815	5,788	27,603	3,792	1,373	5,165	22,438
Grafton	292,135	38,382	330,517	115,193	10,944	126,137	204,380
Granby	40,259	7,082	47,341	19,466	6,075	25,541	21,800
Granville	60,605	10,858	71,463	16,581	5,960	22,541	48,922
Great Barrington	326,916	57,724	384,640	117,648	10,390	128,038	256,602
Greenfield	1,129,743	187,942	1,317,685	349,115	259,227	608,342	709,343
Greenwich							
Groton	188,562	29,548	218,110	53,504	55,510	109,014	109,096
Groveland	95,983	11,637	107,620	34,943	11,190	46,133	61,487
Hadley	103,036	23,732	126,768	40,289	14,823	55,112	71,656
Halifax	56,353	10,861	67,214	21,515	-	21,515	45,699
Hamilton	148,834	35,535	184,369	44,080	2,513	46,543	137,826
Hampden	57,110	5,006	62,116	20,660	11,855	32,515	29,601
Hancock	23,998	2,886	26,884	12,813	59	12,872	14,012
Hanover	209,258	32,038	241,294	96,048	9,779	105,827	135,467
Hanson	162,617	20,899	183,516	58,728	27,037	85,765	97,751
Hardwick	108,606	82,216	190,822	48,404	80,751	129,155	61,667
Harvard	64,689	15,549	80,238	19,706	5,000	24,706	55,532
Harwich	208,915	51,450	260,395	67,843	24,360	92,203	168,192
Hatfield	108,765	20,507	129,272	35,271	18,780	54,051	75,221
Haverhill	3,275,142	366,367	3,641,509	930,533	604,239	1,534,772	2,106,737
Hawley	19,735	1,772	21,507	12,740	1,000	13,740	7,767
Heath	29,497	2,730	32,227	12,908	4,200	17,108	15,119
Hingham	502,945	110,849	613,794	143,499	60,250	203,749	410,045
Hinsdale	103,495	7,231	110,726	40,636	20,570	61,206	49,520
Holbrook	178,967	24,488	203,455	55,406	19,771	75,177	128,278
Holden	231,564	28,013	259,577	93,217	32,302	125,519	134,058
Holland	25,819	1,594	27,413	8,749	12,103	20,852	6,561
Holliston	200,444	26,044	226,488	42,705	52,129	94,894	131,594
Holyoke	3,227,714	533,702	3,761,416	1,144,179	123,543	1,267,722	2,493,694
Hopedale	169,390	40,707	210,097	117,037	12,500	129,537	80,560
Hopkinton	148,524	25,018	173,542	69,440	-	69,440	104,102
Hubbardston	83,157	6,974	90,131	30,953	28,129	59,082	31,049
Hudson	449,129	50,366	499,495	203,084	-	203,084	296,411
Hull	599,429	113,615	713,044	102,442	64,537	166,979	546,065
Huntington	62,429	9,018	71,447	28,343	566	28,909	42,538
Ipswich	365,939	55,846	421,785	117,198	38,148	155,346	266,439
Kingston	160,053	38,784	198,837	54,598	32,656	87,254	111,583
Lakeville	68,811	10,355	79,166	33,730	4,000	37,730	41,436
Lancaster	148,955	28,662	177,617	52,408	20,660	73,068	104,549
Lanesborough	54,881	8,423	63,304	20,000	14,168	34,168	29,136
Lawrence	5,198,745	714,148	5,912,893	1,678,899	762,313	2,441,212	3,471,681
Lee	199,558	55,002	254,560	75,872	15,448	91,320	163,240
Leicester	235,934	39,990	275,924	59,860	52,202	112,062	163,862
Lenox	203,973	44,208	248,183	44,515	18,641	63,156	185,027
Leominster	1,084,627	377,840	1,462,467	469,308	63,754	533,062	929,405
Leverett	33,095	4,445	37,540	18,308	4,000	22,308	15,232
Lexington	974,178	182,369	1,156,547	287,710	87,003	374,713	781,834
Leyden	16,630	2,533	19,163	9,984	1,950	11,934	7,229
Lincoln	148,461	23,392	171,853	40,955	32,690	73,645	98,208
Littleton	87,740	18,570	106,310	34,005	9,112	43,117	63,193
Longmeadow	428,065	86,958	515,023	101,153	72,438	173,591	341,432

City or Town	Municipal Appropriations	Other Amounts To Be Raised	Gross Amount To Be Raised	Estimated Receipts Used	Available Funds	Total Receipts and Available Funds	Net Amount To Be Raised on Polls and Property
Lowell	\$6,309,340	\$1,241,487	\$7,550,827	\$2,657,052	\$443,214	\$3,100,266	\$4,450,561
Ludlow	433,935	77,908	511,843	160,144	32,194	192,338	319,505
Lunenburg	123,677	18,622	142,299	46,527	17,912	64,439	77,860
Lynn	6,060,857	983,943	7,044,800	2,168,601	190,000	2,358,601	4,686,199
Lynnfield	128,834	25,851	154,685	41,367	12,615	53,982	100,703
Malden	3,828,585	800,292	4,628,877	1,136,044	590,610	1,726,654	2,899,223
Manchester	333,687	64,920	398,607	76,853	23,742	100,595	298,012
Mansfield	366,910	52,279	419,189	136,665	28,029	164,694	254,495
Marblehead	765,866	130,662	896,528	176,963	98,273	275,236	621,292
Marion	190,282	34,230	224,512	54,561	12,100	66,661	157,851
Marlborough	881,177	118,506	999,683	305,747	108,000	413,747	585,936
Marshfield	347,959	47,417	395,376	137,036	28,000	165,036	230,340
Mashpee	44,914	8,638	53,552	16,678	57	16,735	36,817
Mattapoisett	109,475	27,507	136,982	33,202	32,618	65,820	71,162
Maynard	397,789	64,254	462,043	140,803	84,090	224,893	237,150
Medfield	144,639	16,902	161,541	47,468	14,107	61,575	99,966
Medford	4,292,850	769,404	5,062,254	1,272,782	482,102	1,754,884	3,307,370
Medway	182,097	23,349	205,446	74,192	18,512	92,704	112,742
Melrose	1,593,694	359,082	1,952,776	529,920	105,601	635,521	1,317,255
Mendon	59,170	15,170	74,340	25,601	9,366	34,967	39,373
Merrimac	131,424	25,450	156,874	53,567	15,569	69,136	87,738
Methuen	1,068,758	149,967	1,218,725	364,324	63,746	428,070	790,655
Middleboro	462,551	67,052	529,603	216,662	38,010	254,672	274,931
Middlefield	17,494	2,698	20,192	8,104	218	8,322	11,870
Middleton	98,779	15,439	114,218	39,792	4,775	44,567	69,651
Millford	732,911	144,099	877,010	217,111	89,714	306,825	570,185
Millbury	326,717	47,088	373,805	119,251	13,995	133,246	240,559
Millis	153,373	17,999	171,372	60,346	10,000	70,346	101,026
Millville	80,356	18,718	99,074	57,660	-	57,660	41,414
Milton	1,333,144	365,760	1,698,904	442,274	136,724	578,998	1,119,906
Monroe	26,029	7,155	33,184	20,000	-	20,000	13,184
Monson	245,454	21,967	267,421	81,599	48,806	130,405	137,016
Montague	442,657	98,398	541,055	151,090	40,052	191,142	349,913
Monterey	24,663	5,180	29,843	10,255	6,101	16,356	13,487
Montgomery	13,900	2,246	16,146	9,371	701	10,072	6,074
Mount Washington	9,848	1,365	11,213	3,682	2,870	6,552	4,661
Nahant	216,336	53,954	270,290	58,566	10,762	69,328	200,962
Nantucket	358,873	60,022	418,895	76,131	31,135	107,266	311,629
Natick	941,929	142,545	1,084,474	328,251	33,053	361,304	723,170
Needham	975,333	172,501	1,147,834	286,684	150,455	437,139	710,695
New Ashford	5,869	815	6,684	2,722	841	3,563	3,121
New Bedford	5,863,594	3,102,807	8,966,401	2,556,588	1,453,000	4,009,586	4,956,815
New Braintree	31,169	5,390	36,559	12,443	8,028	20,471	16,088
New Marlborough	67,300	10,255	77,555	22,485	9,265	31,750	45,805
New Salem	45,372	4,205	49,577	24,748	12,740	37,488	12,089
Newbury	89,404	17,084	106,488	29,950	3,822	33,772	72,716
Newburyport	927,858	104,997	1,032,855	305,435	188,938	494,373	538,482
Newton	5,410,722	1,158,512	6,569,234	1,329,207	143,113	1,472,320	5,096,914
Norfolk	77,845	9,859	87,704	33,777	3,200	36,977	50,727
North Adams	1,401,435	192,657	1,594,092	506,215	263,511	769,726	824,366
North Andover	428,154	64,217	492,371	161,134	42,563	203,697	288,674
North Attleboro	462,754	83,608	546,362	221,065	19,069	240,134	306,228
North Brookfield	150,985	19,636	170,621	61,680	24,440	86,120	84,501
North Reading	152,272	15,429	167,701	55,775	5,233	61,008	106,693
Northampton	1,145,523	195,483	1,341,006	379,151	111,402	490,553	850,453
Northborough	184,271	18,548	202,819	48,723	68,346	117,069	85,750
Northbridge	445,522	79,768	525,290	218,076	28,036	246,112	279,178
Northfield	125,278	15,215	140,493	46,527	23,969	70,496	69,997
Norton	127,387	16,382	143,769	62,389	7,909	70,298	73,471
Norwell	112,895	25,219	138,114	35,124	3,500	38,624	99,490
Norwood	1,382,427	158,116	1,540,543	660,330	136,922	797,252	743,291
Oak Bluffs	153,868	42,558	196,426	39,144	8,662	47,806	148,620
Oakham	24,734	3,171	27,905	14,140	2,730	16,870	11,035
Orange	297,107	44,065	341,172	126,908	14,502	141,410	199,762
Orleans	112,536	30,847	143,383	33,954	10,241	44,195	99,188
Otis	34,749	4,599	39,348	13,705	3,353	17,058	22,290
Oxford	208,591	27,062	235,653	69,194	25,274	94,468	141,185
Palmer	392,160	73,367	465,527	162,951	43,153	206,104	259,423
Paxton	50,698	14,642	65,340	24,458	4,000	28,458	36,882
Peabody	1,605,965	156,628	1,762,593	770,535	51,046	821,581	941,012
Pelham	32,826	5,272	38,098	13,720	3,570	17,290	20,808
Pembroke	134,756	20,505	155,261	48,433	20,519	68,952	86,309
Pepperell	156,593	24,154	180,747	60,097	47,284	107,381	73,366
Peru	17,456	1,612	19,068	6,196	453	6,649	12,419
Petersham	59,623	10,293	69,921	22,230	11,611	33,841	36,080
Phillipston	27,224	3,493	30,717	14,067	1,000	15,067	15,650
Pittsfield	3,374,084	391,348	3,765,432	1,011,156	693,397	1,704,553	2,060,879
Plainfield	26,842	2,707	29,549	14,825	1,018	15,843	13,706
Plainville	75,533	10,591	86,124	33,137	15,561	48,698	37,426
Plymouth	857,648	156,791	1,014,439	330,803	62,500	393,303	621,136
Plymouth	33,005	4,904	37,909	13,466	-	13,466	24,443

City or Town	Municipal Appropriations	Other Amounts To Be Raised	Gross Amount To Be Raised	Estimated Receipts Used	Available Funds	Total Receipts and Available Funds	Net Amount To Be Raised on Polls and Property
Princeton	\$62,813	\$10,184	\$72,997	\$20,074	\$19,882	\$39,956	\$33,041
Provincetown	208,806	49,913	258,719	76,424	7,815	84,239	174,480
Quincy	5,197,850	1,136,680	6,334,530	1,880,933	456,571	2,337,504	3,997,026
Randolph	442,177	48,752	490,929	151,675	57,000	208,675	282,254
Raynham	91,757	15,155	106,912	35,111	8,566	43,677	63,235
Reading	729,217	175,419	904,636	272,283	49,631	321,914	582,722
Rehoboth	124,520	20,271	144,791	46,841	14,010	60,851	83,940
Revere	2,195,863	468,360	2,664,223	610,502	213,574	824,076	1,840,147
Richmond	39,385	6,024	45,409	15,434	6,886	22,320	23,089
Rochester	63,868	9,572	73,440	26,656	11,359	38,015	35,425
Rockland	436,481	72,178	558,659	168,983	85,716	254,699	303,960
Rockport	236,188	83,176	319,364	95,564	22,275	117,839	201,525
Rowe	28,437	4,753	33,190	8,134	6,419	14,553	18,637
Rowley	79,240	12,042	91,282	27,573	9,204	36,777	54,505
Royalston	57,778	7,232	65,010	19,536	6,500	26,036	38,974
Russell	107,147	21,255	128,402	74,246	15,285	89,541	38,861
Rutland	100,928	11,436	112,364	57,346	18,624	75,970	36,394
Salem	2,609,709	449,058	3,058,767	946,535	262,640	1,209,175	1,849,592
Salisbury	169,651	27,802	197,453	49,382	9,682	59,064	138,389
Sandisfield	31,046	4,574	35,620	15,062	2,302	17,364	18,256
Sandwich	105,737	21,887	127,624	34,978	1,961	36,939	90,685
Saugus	834,829	225,602	1,060,431	219,009	18,082	237,091	823,340
Savoy	21,186	2,203	23,389	12,890	3,027	15,917	7,472
Scituate	579,860	89,528	669,388	185,440	57,229	242,669	426,719
Seekonk	193,948	33,311	227,259	55,256	10,202	65,458	161,801
Sharon	238,375	47,212	285,587	74,531	-	74,531	211,056
Sheffield	78,144	11,292	89,436	32,445	9,096	41,541	47,895
Shelburne	117,394	20,314	137,708	58,683	11,484	70,167	67,541
Sherborn	69,286	17,868	87,154	19,536	7,000	26,536	60,618
Shirley	105,226	11,740	116,966	49,354	10,019	59,373	57,593
Shrewsbury	411,487	74,352	485,839	132,611	68,607	201,218	284,621
Shutesbury	19,288	2,711	21,999	7,238	4,433	11,676	10,323
Somerset	367,189	95,553	462,742	83,021	39,577	122,598	340,144
Somerville	6,578,569	1,393,476	7,972,045	1,937,246	1,245,822	3,183,168	4,788,877
South Hadley	343,617	72,743	416,360	104,620	41,959	146,579	269,781
Southampton	48,465	8,107	57,572	22,760	6,773	29,533	28,039
Southborough	153,248	27,185	180,433	49,106	26,400	75,506	104,927
Southbridge	675,259	105,390	780,649	214,599	44,842	259,441	521,208
Southwick	102,014	13,482	115,496	45,584	8,759	54,343	61,153
Spencer	243,511	69,659	313,170	100,819	24,562	125,381	187,789
Springfield	13,683,766	1,721,981	15,405,747	4,304,043	1,628,993	5,933,036	9,472,711
Sterling	124,236	15,263	139,499	41,222	30,702	71,924	67,575
Stockbridge	158,526	28,000	186,526	50,971	16,811	67,782	118,744
Stoneham	618,869	145,367	764,236	211,761	40,471	252,232	512,004
Stoughton	412,333	68,655	480,988	167,272	16,358	183,630	297,358
Stow	70,647	9,633	80,280	22,835	7,760	30,595	49,685
Sturbridge	97,665	14,335	112,000	25,333	29,163	54,496	57,504
Sudbury	90,388	24,571	114,959	33,530	7,352	40,882	74,077
Sunderland	49,280	8,254	57,534	18,038	3,650	21,688	35,846
Sutton	109,779	14,612	124,391	49,325	5,847	55,172	69,219
Swampscott	785,533	209,598	995,131	205,090	166,638	371,728	623,403
Swansea	198,400	39,637	228,037	65,934	24,517	90,451	137,646
Taunton	2,242,111	294,737	2,536,848	789,399	479,605	1,269,004	1,267,844
Templeton	212,348	28,397	240,745	84,684	30,780	115,464	125,281
Tewksbury	177,155	30,494	207,649	50,688	19,200	69,888	137,761
Tisbury	132,158	53,229	185,387	45,711	11,293	57,004	128,383
Tolland	16,451	2,464	18,915	6,886	2,942	9,828	9,087
Topsfield	84,612	21,476	106,088	20,114	11,721	31,835	74,253
Townsend	116,509	16,859	133,368	52,947	12,463	65,410	67,958
Truro	42,899	12,563	55,462	14,287	5,091	19,378	36,084
Tyngsborough	83,686	11,786	95,472	33,628	665	34,193	61,279
Tyringham	14,765	3,537	18,302	5,057	59	5,116	13,186
Upton	93,289	13,096	106,385	37,669	3,858	41,527	64,858
Uxbridge	331,396	56,778	388,174	132,133	9,346	141,479	246,695
Wakefield	1,013,448	174,129	1,187,577	328,171	72,273	400,444	787,133
Wales	35,963	3,037	39,000	14,328	8,962	23,290	15,710
Walpole	580,715	91,866	672,581	295,300	58,771	354,071	318,510
Waltham	2,761,636	442,266	3,203,902	982,680	346,115	1,328,795	1,875,107
Ware	341,069	48,238	389,307	137,582	6,719	144,301	245,006
Wareham	490,418	95,644	586,062	160,175	96,459	256,634	329,428
Warren	157,259	23,915	181,174	59,546	18,256	77,802	103,372
Warwick	31,291	3,207	34,498	16,129	4,026	20,155	14,343
Washington	18,621	1,957	20,578	11,821	3,514	15,335	5,243
Watertown	2,535,556	527,735	3,063,291	710,421	545,431	1,255,852	1,807,439
Wayland	211,043	37,372	248,415	55,872	18,190	74,062	174,353
Webster	710,696	98,467	809,163	224,438	116,788	341,226	467,937
Wellesley	945,682	455,734	1,401,416	315,100	93,223	408,323	993,093
Wellfleet	66,475	20,196	86,671	11,015	126	11,141	75,530
Wendell	31,997	6,939	38,936	9,241	-	9,241	29,695
Wenham	75,901	22,385	98,286	21,690	2,209	23,899	74,387
West Boylston	129,343	18,823	148,166	49,535	26,725	76,260	71,906

City or Town	Municipal Appropriations	Other Amounts To Be Raised	Gross Amount To Be Raised	Estimated Receipts Used	Available Funds	Total Receipts and Available Funds	Net Amount To Be Raised on Polls and Property
West Bridgewater . . .	\$156,279	\$23,419	\$179,698	\$59,921	\$19,300	\$79,221	\$100,477
West Brookfield . . .	85,141	11,166	96,307	35,197	16,100	51,297	45,010
West Newbury . . .	104,281	9,750	114,031	29,952	23,052	53,004	61,027
West Springfield . . .	1,135,775	154,245	1,290,020	352,152	124,759	476,911	813,109
West Stockbridge . . .	61,507	9,552	71,059	25,771	2,093	27,864	43,195
West Tisbury . . .	19,182	6,113	25,295	6,839	5,564	12,403	12,892
Westborough . . .	257,011	32,480	289,491	95,518	35,377	130,895	158,596
Westfield . . .	1,266,654	135,024	1,401,678	390,592	191,640	582,232	819,446
Westford . . .	213,959	26,689	240,648	76,847	16,508	93,355	147,293
Westhampton . . .	25,416	2,845	28,261	13,970	1,293	15,263	12,998
Westminster . . .	102,382	12,889	115,271	39,614	16,587	56,201	59,070
Weston . . .	279,153	99,000	378,153	94,116	43,259	137,375	240,778
Westport . . .	247,399	39,287	286,686	71,734	43,228	114,962	171,724
Westwood . . .	168,019	35,191	203,210	36,039	24,544	60,583	142,627
Weymouth . . .	1,559,243	339,402	1,898,645	527,120	99,054	626,174	1,272,471
Whately . . .	41,069	8,736	49,805	19,175	3,232	22,407	27,398
Whitman . . .	423,010	62,927	485,937	177,181	21,960	199,141	286,796
Wilbraham . . .	169,852	21,156	191,008	49,786	30,110	79,896	111,112
Williamsburg . . .	85,634	12,739	98,373	39,209	17,037	56,246	42,127
Williamstown . . .	266,676	44,904	311,580	61,438	52,003	113,441	198,139
Wilmington . . .	231,185	28,505	259,690	83,872	1,529	85,401	174,289
Winchendon . . .	398,669	49,164	447,833	144,798	64,694	209,492	238,341
Winchester . . .	1,021,950	225,507	1,247,457	262,157	94,012	356,169	891,288
Windsor . . .	27,769	3,112	30,881	15,351	59	15,410	15,471
Winthrop . . .	893,556	197,544	1,091,100	262,661	122,181	384,842	706,258
Woburn . . .	1,063,637	181,464	1,245,101	422,414	71,757	494,171	750,930
Worcester . . .	14,805,107	2,034,625	16,839,732	5,123,138	1,079,101	6,202,239	10,637,493
Worthington . . .	36,184	5,051	41,235	16,740	4,019	20,759	20,476
Wrentham . . .	185,820	24,009	209,829	53,581	54,317	107,898	101,931
Yarmouth . . .	207,786	48,741	256,527	53,047	37,655	90,702	165,825
Totals . . .	\$296,268,782	\$62,776,943	\$359,045,725	\$97,129,073	\$31,321,451	\$128,450,524	\$230,595,201

UNCOLLECTED CITY AND TOWN TAXES AS OF JANUARY 1, 1940 — Continued

	1939 *Direct Tax Jan. and Dec.	1939	1938	1937	Prior Years	Total	1939 Motor Vehicle and Trailer Excise	1938 Motor Vehicle and Trailer Excise	Prior Years Motor Vehicle and Trailer Excise	Beatterments	Due on Tax Titles	Treasurer's Cash Balance Jan. 1, 1940	Temporary Loans, Dec. 31, 1939
Brookton	\$2,742.349	\$627,351.14	\$10,552.28	none	none	\$837,903.42	\$4,646.57	\$1,712.79	none	\$8,986.70	\$190,990.06	\$614,675.07	\$1,100,000
Brookfield	36,333	9,989.42	6,266.95	none	none	16,582.17	268.87	none	none	none	133.05	3,980.62	5,000
Brookline	4,135.019	714,033.26	29,011.71	none	none	743,044.97	16,800.87	629.52	none	5,251.05	201,023.42	995,281.20	500,000
Buckland	60,721	7,201.46	2,431.36	418.14	none	10,050.96	322.81	82.86	none	none	21,060.40	26,594.61	none
Burlington	105,906	54,843.86	14,115.58	36.00	\$5,592.74	74,588.18	275.92	45.36	\$15.72	none	357,005.63	34,078.10	70,000
Cambridge	6,961,029	1,721,760.21	388,748.98	82,998.78	72,880.70	2,266,388.67	10,352.48	12,718.55	59,260.86	1,956.12	357,005.63	1,234,578.20	2,400,000
Canton	286,369	75,479.00	28,697.74	none	none	101,176.74	96.54	80.06	none	1,168.16	14,834.36	128,548.32	150,000
Carlisle	26,900	8,748.53	4,253.91	343.84	73.86	13,420.14	251.46	31.24	162.19	none	7.83	10,537.46	10,000
Carver	73,549	6,909.38	375.71	none	none	7,285.09	228.89	none	none	none	221.82	31,468.20	none
Charlemont	30,893	8,979.32	3,553.17	517.39	18.00	13,067.88	770.79	43.90	34.50	none	6,647.68	15,635.88	50,000
Charlton	61,493	24,630.03	15,052.00	397.55	none	40,079.88	770.79	43.90	138.82	none	6,647.68	58,039.57	50,000
Chatham	124,306	15,269.67	2,215.60	15.30	none	17,500.66	148.53	37.42	none	none	7,460.86	58,435.01	65,000
Chathamford	225,338	63,491.00	16,596.71	59.82	none	80,557.53	285.85	57.42	none	none	7,460.86	54,268.09	65,000
Chelsea	2,031,783	685,432.13	97,153.88	28,934.86	83,387.05	864,877.92	3,707.49	1,364.87	25,329.34	3,987.71	610,760.37	609,176.41	1,413,418
Cheshire	45,411	13,283.64	3,754.94	511.64	67.40	17,617.62	265.82	46.24	155.47	none	653.89	10,370.08	10,000
Cheshire	46,333	22,231.24	10,749.39	739.77	none	33,720.40	265.25	46.24	70.48	none	5,045.23	27,906.98	20,000
Chesterfield	21,303	8,273.71	2,120.11	334.40	none	10,725.22	66.44	2.00	443.10	none	1,366.22	1,885.58	700,000
Chilmark	15,169	1,534.89	176.97	none	none	491,896.49	1,476.79	419.07	14.14	none	438,408.34	524,770.49	700,000
Chilmark	25,318	6,493.67	1,602.92	42.86	5.33	8,393.14	66.83	14.07	36.89	none	57,642.54	55,653.21	150,000
Chilmarkburg	475,763	104,776.79	47,222.84	2,946.43	1,231.33	156,377.39	117.76	245.31	875.23	none	5,617.87	103,581.08	none
Clinton	264,670	45,269.46	303.02	none	none	45,572.48	279.16	none	none	none	439.22	29,142.60	none
Colrain	45,116	13,187.18	3,756.34	82.60	none	17,026.12	106.44	none	none	none	3,933.93	65,427.15	none
Concord	364,349	69,842.68	9,025.00	none	none	78,870.68	2,215.43	none	none	none	2,263.57	14,840.93	4,000
Conway	25,387	9,674.57	2,255.25	508.16	18.62	12,064.04	164.87	4.00	31.99	none	1,405.92	15,518.54	4,000
Cumington	18,019	4,769.87	2,283.01	789.42	15.44	7,066.04	164.38	none	none	none	14,288.22	66,712.25	10,000
Dalton	164,204	88,307.38	8,150.21	1,691.74	none	28,163.77	736.38	203.76	150.34	none	102,618.65	92,660.27	100,000
Dartmouth	413,594	86,174.26	492.37	789.42	none	100,213.17	502.55	7.83	175.44	none	52,752.45	118,574.78	200,000
Deerfield	916,316	181,563.16	7,295.95	16.99	none	181,663.70	1,277.10	25.52	none	3,467.75	8,355.66	43,918.49	none
Deerfield	99,530	44,823.27	6,834.97	186.57	none	52,136.16	1,751.17	none	38.74	4,549.01	5,163.32	9,636.05	none
Dennis	145,997	36,503.47	2,310.38	none	50.20	43,575.14	139.25	25.31	2.00	none	3,212.50	10,331.86	none
Dighton	97,999	15,693.24	3,686.95	none	none	18,512.62	109.91	6.00	none	none	1,325.71	1,275.20	none
Douglas	58,500	19,918.96	3,686.95	251.88	57.43	23,605.91	56.46	none	146.52	none	14,911.37	26,440.93	none
Dover	79,552	7,262.98	1,580.16	none	none	9,152.45	332.85	64.04	none	none	1,204.80	62,930.90	75,000
Draut	123,924	84,859.74	24,431.94	1,152.74	3,867.70	111,190.86	321.09	58.05	1,033.80	2,912.08	14,911.37	48,079.73	60,000
Dudley	126,924	26,532.62	11,168.80	2,445.94	none	44,015.06	145.57	10.46	1,111.36	none	1,204.80	62,930.90	75,000
Dunstable	11,529	4,239.32	2,515.90	59.29	none	6,814.51	39.96	10.46	9.35	none	172.47	2,072.26	none
Duxbury	165,399	37,478.42	15,032.95	18.00	none	52,528.37	129.83	6.11	9.35	none	2,086.11	56,410.89	50,000
East Bridgewater	180,045	53,788.52	14,357.04	140.20	185.00	68,470.76	95.63	91.08	none	none	13,905.65	37,192.83	10,000
East Brookfield	32,075	9,273.18	4,411.74	none	none	13,684.92	56.44	none	none	none	353.02	13,084.80	10,000
East Brookfield	130,753	45,910.27	7,844.63	8.00	none	53,762.90	164.20	23.73	6.42	none	12,668.18	20,587.42	10,000
East Longmeadow	36,989	11,719.91	2,906.95	none	none	13,618.86	88.63	none	none	none	4,510.43	810.92	none
Eastampton	363,006	71,302.33	216.00	63.00	none	71,381.93	510.99	none	none	261.34	7,155.00	26,591.42	75,000

Easton .	201,015	60,119.70	17,819.98	none	none	77,939.68	958.85	217.35	none	none	none	5,421.18	95,707.30	75,000
Edgartown	95,283	18,391.56	3,238.16	none	none	21,629.72	156.07	13.71	none	none	none	none	13,157.22	none
Egmont	19,568	2,409.53	none	none	none	2,409.53	39.43	none	none	none	none	none	10,165.42	none
Erving .	43,849	5,784.34	2,605.06	none	none	8,380.40	297.97	none	none	none	none	64.96	32,513.97	none
Essex .	62,428	15,713.91	4,637.92	none	none	20,720.30	53.94	none	none	none	none	1,318.81	12,317.67	none
Everett	2,601,378	576,956.21	163,419.03	14,433.21	46,830.90	801,625.46	4,031.86	666.45	5,768.04	1,122.51	93,244.72	595,397.79	1,300,000	1,300,000
Farhaven	451,431	120,040.64	14,902.44	731.68	58.53	136,649.29	88.03	157.45	237.50	47,312.80	84,176.30	47,312.80	130,000	130,000
Fall River	3,683,325	611,251.86	19,491.84	3,268.00	3,268.00	640,156.86	3,563.52	816.33	1,513.50	none	254,868.54	773,078.80	1,200,000	1,200,000
Falmouth	555,843	123,551.82	13,251.95	none	none	157,103.77	1,793.68	none	none	none	16,610.07	103,905.95	8,000	8,000
Fitchburg	2,020,968	525,900.00	1,787.19	none	none	527,687.19	967.00	428.46	none	515.46	28,811.32	363,287.05	700,000	700,000
Florida .	44,251	1,993.77	1,407.88	274.19	8,403.93	8,403.93	204.69	115.05	150.18	none	none	363,287.05	5,000	5,000
Foxborough	207,003	73,625.86	24,890.17	10.40	98,778.26	276.14	2,761.14	35.80	94.40	none	8,800.17	60,055.39	100,000	100,000
Frammingham	1,104,100	319,367.78	61,638.84	22.00	411,084.26	1,297.57	1,297.57	35.80	94.40	none	21,755.71	178,082.31	300,000	300,000
Franklin .	243,360	72,828.76	18,093.83	3,543.21	95,990.54	1,145.09	1,145.09	883.00	1,743.70	none	27,556.29	43,854.11	50,000	50,000
Freewater	48,553	20,086.62	6,877.81	1,213.56	28,818.98	1,686.65	1,686.65	96.93	3,322.24	none	7,225.73	19,839.48	20,000	20,000
Gardner	626,513	95,390.47	3,398.40	102.46	96,876.02	748.84	748.84	8.08	241.63	none	8,082.46	41,137.62	1,000	1,000
Gay Head	4,455	4,513.67	1,381.42	348.04	6,912.75	90.22	90.22	3.46	3.46	none	28.30	8,821.76	8,000	8,000
Georgetown	80,199	19,528.40	206.47	none	19,734.87	39.35	39.35	7.92	7.92	none	2,627.28	28,371.49	1,000	1,000
Gill	23,861	5,291.61	2,093.01	64.62	7,294.62	68.16	68.16	2.00	2.00	none	515.82	14,466.51	400,000	400,000
Gloucester	1,351,838	346,744.68	2,933.40	640.13	390,382.83	351.15	351.15	4.00	4.00	3,997.78	126,463.24	431,289.63	5,000	5,000
Goshen .	10,859	4,030.75	none	none	6,240.23	none	none	none	none	none	none	7,670.06	100,000	100,000
Grafton	200,477	232.73	none	none	232.73	7.63	7.63	none	4.34	none	1,331.82	1,333.25	100,000	100,000
Granby	54,853.85	1,275.80	18,451.65	485.42	75,089.72	1,058.32	1,058.32	223.96	1,331.82	none	9,107.10	86,849.29	60,000	60,000
Granville	21,086	7,726.32	2,587.53	none	10,313.85	384.81	384.81	6.00	6.00	none	none	11,464.07	100,000	100,000
Great Barrington	48,450	6,455.52	1,667.04	89.25	8,152.56	62.27	62.27	158.80	179.98	none	94.69	63,145.21	60,000	60,000
Greenfield	252,549	65,302.66	30,999.84	851.56	97,243.31	394.17	394.17	7.98	7.98	571.85	24,578.10	99,292.99	10,000	10,000
Greenfield	698,731	132,115.11	9,551.93	106.68	141,773.72	424.37	424.37	7.98	7.98	571.85	24,578.10	99,292.99	10,000	10,000
Groton	107,252	29,362.86	13,417.70	none	42,780.56	152.71	152.71	none	none	none	3,440.24	29,931.00	10,000	10,000
Groveland	60,020	21,311.79	6,750.47	none	28,062.26	70.94	70.94	none	none	none	4,178.15	36,724.80	10,000	10,000
Hadley .	60,872	30,680.40	14,618.48	1,286.22	52,890.85	266.05	266.05	37.53	264.98	none	1,391.26	29,154.56	10,000	10,000
Hadley .	43,180	18,979.27	9,486.66	1,213.06	34,380.08	406.55	406.55	149.40	937.76	none	2,626.67	10,148.21	10,000	10,000
Hamden	186,984	24,801.01	none	none	24,801.01	109.82	109.82	none	none	182.50	none	10,618.06	10,000	10,000
Hampton	28,912	10,213.78	2,482.45	none	12,696.18	83.70	83.70	none	none	none	none	10,618.06	10,000	10,000
Hancock	13,711	4,079.12	1,094.04	none	5,177.06	18.08	18.08	none	none	none	none	2,445.88	60,000	60,000
Hanson	133,751	62,028.39	36,594.69	214.68	98,797.76	181.17	181.17	49.46	4.00	none	3,977.54	7,865.93	25,000	25,000
Hardwick	96,168	35,127.17	21,651.01	1,189.15	58,109.12	400.42	400.42	92.49	84.37	none	13,082.03	19,565.40	20,000	20,000
Hardwick	60,139	32,248.59	5,205.97	369.75	37,840.06	166.62	166.62	36.04	17.60	none	1,910.31	13,285.33	20,000	20,000
Harvard	165,041	14,459.17	1,328.78	150.63	22,166.98	150.63	150.63	none	none	none	1,801.51	13,801.51	10,000	10,000
Harwich	55,104	40,415.49	18,207.26	38.00	58,799.67	298.37	298.37	197.73	772.70	none	1,663.60	26,077.19	15,000	15,000
Hatfield	74,188	27,493.74	9,871.72	369.60	39,699.72	464.59	464.59	120.58	514.90	none	529.92	22,822.73	1,000,000	1,000,000
Haverhill	2,075,115	669,546.22	2,670.08	314.82	673,115.19	2,277.90	2,277.90	376.45	369.35	369.35	197,783.91	432,576.51	1,000,000	1,000,000
Hawley	7,566	3,868.38	1,180.49	none	5,048.87	43.00	43.00	none	none	none	50.85	7,545.18	10,000	10,000
Heath .	14,902	4,936.50	2,354.29	22.67	7,313.46	6.00	6.00	10.00	49.09	none	49.30	7,545.18	10,000	10,000
Hingham	405,315	91,350.03	7,886.99	none	99,287.02	637.54	637.54	90.15	204.56	none	3,703.72	213,468.19	20,000	20,000
Hinsdale	48,709	15,143.00	4,825.71	61.20	20,447.16	121.58	121.58	121.58	204.56	none	4,378.21	14,881.49	30,000	30,000
Holbrook	126,319	51,857.45	10,594.62	550.15	63,421.55	259.45	259.45	146.26	259.37	none	10,855.58	32,972.48	40,000	40,000
Holden .	131,626	51,858.98	19,732.98	133.00	71,842.81	271.72	271.72	23.65	124.20	none	5,876.98	52,708.09	40,000	40,000
Holland .	6,425	2,517.01	1,062.75	none	3,741.50	160.19	160.19	40.11	40.29	none	1,821.97	42,370.71	300,000	300,000
Holliston	129,579	47,273.28	16,618.46	108.89	65,835.21	251.22	251.22	40.11	40.29	none	1,821.97	42,370.71	300,000	300,000
Holyoke	2,457,345	530,719.32	123,762.58	14,149.37	714,262.21	2,957.29	2,957.29	815.94	2,142.89	2,142.89	155,981.37	222,495.21	800,000	800,000

UNCOLLECTED CITY AND TOWN TAXES AS OF JANUARY 1, 1490 — Continued

	1939		1938		1937		Prior Years		Total		1939		1938		1937		Prior Years		1938		1937		1936		1935		1934		1933		1932		1931		1930		1929		1928		1927		1926		1925		1924		1923		1922		1921		1920		1919		1918		1917		1916		1915		1914		1913		1912		1911		1910		1909		1908		1907		1906		1905		1904		1903		1902		1901		1900		1899		1898		1897		1896		1895		1894		1893		1892		1891		1890		1889		1888		1887		1886		1885		1884		1883		1882		1881		1880		1879		1878		1877		1876		1875		1874		1873		1872		1871		1870		1869		1868		1867		1866		1865		1864		1863		1862		1861		1860		1859		1858		1857		1856		1855		1854		1853		1852		1851		1850		1849		1848		1847		1846		1845		1844		1843		1842		1841		1840		1839		1838		1837		1836		1835		1834		1833		1832		1831		1830		1829		1828		1827		1826		1825		1824		1823		1822		1821		1820		1819		1818		1817		1816		1815		1814		1813		1812		1811		1810		1809		1808		1807		1806		1805		1804		1803		1802		1801		1800		1799		1798		1797		1796		1795		1794		1793		1792		1791		1790		1789		1788		1787		1786		1785		1784		1783		1782		1781		1780		1779		1778		1777		1776		1775		1774		1773		1772		1771		1770		1769		1768		1767		1766		1765		1764		1763		1762		1761		1760		1759		1758		1757		1756		1755		1754		1753		1752		1751		1750		1749		1748		1747		1746		1745		1744		1743		1742		1741		1740		1739		1738		1737		1736		1735		1734		1733		1732		1731		1730		1729		1728		1727		1726		1725		1724		1723		1722		1721		1720		1719		1718		1717		1716		1715		1714		1713		1712		1711		1710		1709		1708		1707		1706		1705		1704		1703		1702		1701		1700		1699		1698		1697		1696		1695		1694		1693		1692		1691		1690		1689		1688		1687		1686		1685		1684		1683		1682		1681		1680		1679		1678		1677		1676		1675		1674		1673		1672		1671		1670		1669		1668		1667		1666		1665		1664		1663		1662		1661		1660		1659		1658		1657		1656		1655		1654		1653		1652		1651		1650		1649		1648		1647		1646		1645		1644		1643		1642		1641		1640		1639		1638		1637		1636		1635		1634		1633		1632		1631		1630		1629		1628		1627		1626		1625		1624		1623		1622		1621		1620		1619		1618		1617		1616		1615		1614		1613		1612		1611		1610		1609		1608		1607		1606		1605		1604		1603		1602		1601		1600		1599		1598		1597		1596		1595		1594		1593		1592		1591		1590		1589		1588		1587		1586		1585		1584		1583		1582		1581		1580		1579		1578		1577		1576		1575		1574		1573		1572		1571		1570		1569		1568		1567		1566		1565		1564		1563		1562		1561		1560		1559		1558		1557		1556		1555		1554		1553		1552		1551		1550		1549		1548		1547		1546		1545		1544		1543		1542		1541		1540		1539		1538		1537		1536		1535		1534		1533		1532		1531		1530		1529		1528		1527		1526		1525		1524		1523		1522		1521		1520		1519		1518		1517		1516		1515		1514		1513		1512		1511		1510		1509		1508		1507		1506		1505		1504		1503		1502		1501		1500		1499		1498		1497		1496		1495	
	*Direct Tax Jan. and Dec.	1939	1938	1937	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	1939	1938	Prior Years	Total	193																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											

Middlefield	11,702	7,009.74	2,758.81	1,883.25	1,035.33	12,687.13	350.07	146.67	103.22	none	75.40	5,244.50	5,244.50	none
Middletown	69,229	30,513.47	1,414.11	66.76	none	31,994.34	573.82	56.00	none	none	5,550.59	36,863.28	36,863.28	35,000
Milford	559,868	206,950.89	109,456.10	12,666.84	212.26	329,286.94	1,311.19	611.86	1,956.87	14,770.90	18,850.64	43,686.20	197,000	197,000
Milbury	236,270	50,550.80	14,288.54	none	none	64,639.34	474.84	none	227.34	none	20,297.03	84,714.82	100,000	100,000
Mills	9,712	3,940.04	1,538.65	768.69	576.27	6,823.65	25.44	292.08	2,510.73	none	507.74	22,121.26	none	none
Millville	40,316	11,284.32	3,711.49	none	none	11,655.81	12.53	none	none	none	29,493.92	28,890.80	82,000	82,000
Milton	1,107,919	145,287.60	2,280.31	none	none	147,567.91	1,871.51	none	none	56,596.83	225,420.04	398,617.98	200,000	200,000
Monroe	13,011	66.84	66.84	16.07	33.55	304.60	22.32	15.35	13.10	none	none	6,785.94	none	none
Monson	134,925	38,973.71	16,399.92	140.22	none	55,518.55	224.91	33.23	74.07	none	821.23	60,622.48	75,000	75,000
Montague	345,031	50,430.38	23,943.95	6,086.79	143.91	80,376.73	1,590.20	514.59	648.99	4,127.76	738.15	102,028.21	100,000	100,000
Montgomery	5,952	7,214.45	864.15	8.00	8.00	8,086.60	60.23	19.01	94.52	none	none	10,873.26	none	none
Montpelier	4,622	2,618.05	1,650.89	461.31	142.21	4,772.46	58.90	13.97	2.00	none	none	8,670.86	5,500	5,500
Mount Washington	199,597	79.82	79.82	none	none	901.63	6.55	none	none	none	none	4,385.08	none	none
Nahant	4,622	50,861.66	15,515.06	72.00	14.00	66,463.32	87.17	96.82	1,046.85	8,394.37	27,662.24	22,154.37	40,000	40,000
Nantucket	310,454	29,488.28	3,000.02	none	none	32,488.30	49.12	4.00	none	none	3,509.54	11,073.54	none	none
Natick	716,096	237,983.74	75,685.10	18,433.68	none	332,102.62	6,186.71	1,954.45	1,379.28	none	58,536.46	237,059.85	165,000	165,000
Needham	702,936	150,164.02	none	none	none	150,164.02	1,401.83	none	52,046.28	none	17,590.59	127,413.60	450,000	450,000
New Ashford	3,052	993.71	438.96	96.95	28.84	1,558.46	6,611.65	1,818.58	28.60	156.66	340,632.71	377,459.59	1,500,000	1,500,000
New Bedford	4,885,753	1,470,325.37	52,612.92	14,932.37	none	1,538,120.66	144.63	108.32	486.47	none	1,430.39	4,608.76	5,000	5,000
New Braintree	15,769	7,443.44	1,896.67	22.80	none	9,362.91	14.63	none	none	none	327.53	7,797.72	20,000	20,000
New Marlborough	45,217	19,544.19	8,971.56	1,624.98	785.84	30,926.57	9.54	38.06	none	none	68.42	12,059.71	none	none
New Salem	11,804	4,028.81	1,625.81	none	none	5,654.70	159.56	38.06	none	none	1,209.44	6,475.10	21,000	21,000
Newbury	71,764	26,348.66	10,950.15	10.54	none	37,349.35	2,088.66	284.47	38.16	none	107,361.37	9,506.90	200,000	200,000
Newburyport	529,207	155,510.49	89,519.82	1,435.20	329.04	246,704.25	10,747.26	793.91	1,696.60	87,449.01	130,985.52	836,717.71	1,250,000	1,250,000
Newton	5,053,890	1,025,126.65	107,073.99	1,123.96	3,984.95	22,658.07	293.25	353.47	719.03	none	14,231.39	118,104.91	300,000	300,000
Norfolk	49,585	13,111.82	5,800.04	1,433.21	3,986.01	50,884.73	294.52	74.77	132.52	none	26,088.62	26,060.54	25,000	25,000
North Adams	808,780	210,881.21	38,601.51	82.00	147.51	253,556.73	1,560.63	23.90	none	none	14,170.51	123,861.80	40,000	40,000
North Andover	283,488	39,950.10	43,789.50	none	none	140,832.06	560.26	none	none	none	675.70	25,790.37	150,000	150,000
North Attleborough	299,129	97,043.16	43,789.50	79.25	147.51	50,884.73	1,560.63	23.90	none	none	14,170.51	123,861.80	40,000	40,000
North Brookfield	82,456	28,754.06	12,105.48	436.77	285.68	40,859.54	520.00	213.34	425.81	none	19,836.80	37,774.60	75,000	75,000
North Reading	105,035	48,231.30	9,054.23	1,415.01	none	58,007.98	986.31	575.67	218.77	2,350.38	38,627.68	120,043.54	150,000	150,000
Northampton	837,029	198,636.03	70,872.15	1,344.08	574.76	270,923.19	341.32	15.10	none	none	3,300.85	24,841.72	none	none
Northampton	84,156	28,842.38	10,611.04	1,475.44	none	41,372.26	270.09	9.12	none	70.93	1,420.16	31,654.35	none	none
Northbridge	272,566	6,189.38	6,189.38	497.36	none	32,446.99	25,426.77	130.89	none	161.62	141.47	14,300.68	30,000	30,000
Northfield	68,871	19,713.04	5,216.37	497.36	2.00	31,900.42	463.96	39.18	14.00	none	137.81	32,204.01	50,000	50,000
Norton	71,529	22,351.70	9,004.87	541.85	2.00	49,263.29	437.06	75.53	9.35	641.37	29,530.60	172,016.19	100,000	100,000
Norwell	98,269	37,603.43	11,355.56	2.00	none	122,818.15	222.39	30.16	none	none	123,836.06	8,432.33	25,000	25,000
Norwood	732,876	120,990.20	1,825.95	none	36.00	64,718.33	64.07	72.00	none	none	13,070.94	66,568.68	75,000	75,000
Oak Bluffs	147,563	44,898.50	19,634.13	149.70	none	5,156.69	73.00	66.93	173.77	none	769.79	53,083.39	none	none
Oakham	10,780	3,576.66	1,576.63	none	none	90,010.77	548.56	25.24	3.55	none	3,395.67	8,290.73	40,000	40,000
Orange	196,048	54,486.51	25,292.54	8,355.88	1,875.84	32,388.77	132.57	182.57	none	none	12,143.52	50,084.27	100,000	100,000
Orleans	98,131	25,227.42	7,155.35	6.00	none	14,015.50	86.19	none	7.54	none	9,479.60	13,860.13	10,000	10,000
Otis	21,992	4,443.95	310.64	310.64	none	76,962.87	1,485.48	153.29	163.61	1,714.94	145,000.71	52,165.50	275,000	275,000
Oxford	138,712	56,897.46	17,986.92	48.49	none	123,144.66	519.96	33.67	103.61	1,387.04	28.30	8,821.76	none	none
Palmer	253,648	84,684.59	37,577.07	53.00	none	22,995.91	153.29	8.08	3.46	1,714.94	145,000.71	52,165.50	275,000	275,000
Paxton	36,292	16,174.71	6,728.31	77.89	15.00	322,106.22	3,176.64	13.82	67.65	174.55	10,990.20	16,535.78	none	none
Peabody	926,721	302,451.81	14,346.41	3,972.61	345.64	6,912.75	90.22	19.50	146.55	none	1,432.06	2,081.44	none	none
Pelham	4,513.67	1,381.42	689.02	689.02	7.95	48,565.93	119.50	18.82	146.55	none	1,432.06	2,081.44	none	none
Pembroke	20,485	30,205.32	17,212.37	1,136.29	none	42,545.27	200.29	141.91	146.55	none	1,432.06	2,081.44	none	none
Pembroke	85,189	22,802.99	14,469.78	1,272.50	143.50	4,422.15	153.89	none	none	none	111.50	17,577.58	none	none
Pepperell	72,159	26,802.99	908.48	286.37	none	4,422.15	153.89	none	none	none	111.50	17,577.58	none	none
Perru	12,377	3,083.80	908.48	286.37	none	4,422.15	153.89	none	none	none	111.50	17,577.58	none	none
Petersham	35,508	3,366.10	1,480.04	none	none	4,846.14	153.89	none	none	none	111.50	17,577.58	none	none

UNCOLLECTED CITY AND TOWN TAXES AS OF JANUARY 1, 1940 — Continued

	1939 *Direct Tax Jan. and Dec.	1939	1938	1937	Prior Years Total	1939 Motor Vehicle and Trailer Excise	1938 Motor Vehicle and Trailer Excise	Prior Years Motor Vehicle and Trailer Excise	Betterments	Due on Tax Titles	Treasurer's Cash Balance Jan. 1, 1940	Temporary Loans, Dec. 31, 1939
Phillipston	\$15,879	\$6,504.24	\$3,247.33	\$276.89	none	\$10,028.46	\$46.25	\$6.26	none	none	\$7,122.00	\$5,000
Pittsfield	2,028,187	287,894.03	49,084.93	2,906.09	\$33.75	339,978.88	1,254.20	186.78	\$4,858.90	\$4,534.00	356,347.25	300,000
Plainfield	13,615	7,916.20	3,358.50	1,380.23	none	12,654.93	288.26	51.12	none	none	9,060.40	none
Plymouth	36,360	5,281.23	4,222.88	none	none	12,504.11	91.45	none	none	1,340.09	15,003.26	100,000
Plymouth	611,915	125,539.06	39,231.01	none	none	104,770.97	1,538.07	186.71	none	3,239.09	67,946.90	13,000
Plympton	24,059	10,847.28	4,636.35	219.50	none	15,483.83	82.80	none	none	585.65	9,059.50	8,000
Princeton	32,533	5,843.68	3,818.77	none	none	78,738.47	512.95	65.55	none	427.78	13,002.27	40,000
Provincetown	171,756	60,491.30	18,247.17	none	none	1,062,571.71	5,711.65	1,796.81	214,69.56	218,459.12	95,023.55	1,100,000
Quincy	3,948,849	1,042,937.77	43,440.20	4,024.03	2,193.71	159,776.32	422.50	302.31	40,000	43,610.9	82,831.69	200,000
Randolph	277,629	113,497.46	36,226.64	50.22	none	18,988.10	114.64	none	none	7,023.99	7,439.29	none
Rayham	61,838	18,338.70	6,49.40	none	none	209,695.97	635.11	137.69	2,983.96	12,822.00	154,975.49	275,000
Reading	575,567	167,501.98	12,353.56	909.56	96.11	42,654.91	261.75	none	none	3,331.71	35,927.92	20,000
Rehoboth	82,010	30,301.35	12,353.56	none	none	99,630.79	9,639.07	5,647.28	1,499.66	821,445.88	232,979.27	1,200,000
Revere	1,818,017	697,074.79	165,991.30	8,292.57	7,725.79	877,725.79	108.52	48.06	none	none	5,513.10	none
Richmond	22,789	9,104.87	3,390.85	none	12,495.72	7,914.94	83.70	none	none	164.64	25,671.87	none
Rochester	34,530	6,361.45	1,553.49	none	7,914.94	7,914.94	108.52	48.06	none	164.64	25,671.87	none
Rockland	298,577	104,360.45	66,218.61	744.46	none	171,323.52	957.23	372.21	none	8,666.67	67,840.92	100,000
Rockport	198,957	36,236.80	8,366.88	147.20	none	44,750.88	160.06	8.92	none	14,343.88	138,852.27	50,000
Roxbury	18,478	1,756.97	1,090.32	none	22,766.69	23,272.93	37.37	none	none	902.25	30,019.81	40,000
Rowley	53,485	16,069.75	7,203.18	1,898.85	487.94	22,766.69	191.82	none	none	209.80	12,110.29	9,500
Royalton	38,443	13,820.73	4,549.17	264.83	8,103.93	366.19	32.60	none	none	734.71	35,831.88	30,000
Russell	38,082	6,037.02	1,802.08	807.52	15.68	19,285.14	123.63	97.10	none	1,782.15	18,241.31	15,000
Rutland	35,285	13,957.56	4,504.38	196.29	none	522,488.72	2,927.71	694.50	none	80,886.03	171,693.46	500,000
Salem	1,823,666	491,593.56	30,698.58	none	.46	62,484.92	220.37	26.36	440.65	22,523.88	7,292.35	25,000
Salisbury	136,594	48,100.19	14,384.27	none	4,323.43	14,367.78	210.33	6.46	none	1,993.91	8,216.22	none
Sandisfield	17,911	9,431.31	6,431.31	603.26	9.78	46,723.05	481.11	17.62	none	5,372.66	12,187.74	30,000
Sandwich	89,762	32,757.18	11,826.03	2,136.84	none	403,955.91	2,201.12	514.79	338.98	345,284.86	97,397.01	400,000
Saugus	813,868	395,558.29	71,03.95	815.00	448.67	403,955.91	2,201.12	514.79	338.98	345,284.86	97,397.01	400,000
Savoy	7,255	4,478.31	1,221.10	279.39	5,978.80	5,978.80	24.12	4.00	none	71.60	10,702.42	none
Scuttuate	423,740	126,674.04	37,512.90	944.66	165,131.60	425.37	187.75	187.75	none	12,680.15	41,836.71	100,000
Seekonk	158,721	56,648.33	16,457.13	38.05	73,143.51	317.96	none	18.49	none	15,200.01	18,004.18	15,000
Sharon	208,490	72,630.51	16,457.13	none	93,467.21	477.20	6.00	14.78	43.10	8,400.26	48,049.19	100,000
Sheffield	46,765	7,311.54	1,969.18	1,139.52	10,311.54	298.16	none	none	none	20,414.21	20,414.21	none
Shelburne	66,475	2,157.20	15.65	15.65	10,654.37	196.18	none	none	none	7,779.03	7,779.03	none
Sherborn	59,889	13,396.53	4,468.46	none	17,864.99	83.75	none	none	none	3,324.61	5,031.97	5,000
Shirley	56,152	17,250.89	7,829.12	none	25,080.01	none	none	none	none	1,373.73	13,037.48	10,000
Shrewsbury	279,428	76,799.96	1,220.06	20.43	76,942.05	531.58	174.50	none	945.99	9,579.60	803,006.99	200,000
Shutebury	10,229	4,675.75	1,364.69	345.59	6,389.03	145.01	62.82	17.40	none	2,698.70	4,197.84	none
Somerset	336,362	30,824.46	7,954.27	1,225.27	40,000.04	344.60	6,812.41	57.02	none	8,520.75	34,881.53	2,700,000
Somerville	4,724,750	1,516,566.10	276,812.98	22,330.26	1,919,690.18	6,812.41	6,144.04	91,123.97	1,795.20	386,113.10	1,135,053.69	none
Southampton	265,589	93,292.00	33,303.46	30.00	126,625.46	154.68	101.39	206.48	247.24	9,662.93	26,341.03	none
South Hadley	27,402	11,683.76	4,682.20	215.00	17,881.59	793.21	101.39	15.00	none	10,961.75	10,961.75	none
South Hants	103,468	21,539.08	8.00	8.00	26,295.79	667.50	36.42	none	none	436.24	66,540.90	none
Southborough	509,916	84,186.51	18,162.40	799.68	103,148.59	805.31	25.69	7,186.94	12,780.61	136,387.74	136,387.74	150,000

Southwick	60,209	24,839.64	4,677.17	none	29,516.81	222.01	45.76	none	8,732.54	72,621.16
Spencer	183,355	58,629.45	28,818.60	541.02	89,956.97	880.81	107.53	696.46	8,840.93	31,633.01
Springfield	9,375,896	1,960,131.58	4,894.67	none	1,964,986.25	16,189.36	2,304.40	3,119.96	2,441.53	2,831,259.95
Stirling	66,406	18,968.05	4,623.13	83.85	23,842.36	79.16	1,091.58	none	2,783.71	30,063.01
Stockbridge	117,452	28,493.33	11,862.56	248.40	47,720.02	1,037.00	1,051.38	922.31	9,040.19	17,676.98
Stoneman	505,008	127,682.47	47,811.35	113.90	197,590.58	1,055.33	155.48	1,210.81	60,079.92	103,694.98
Stoughton	291,558	104,304.54	333.70	188.68	104,886.32	150.11	none	1,084.58	34,442.83	46,402.17
Stow	48,839	15,559.34	4,169.98	none	19,729.32	135.20	none	none	11,019.46	7,000
Sturbridge	55,992	16,052.64	7,420.04	none	23,817.55	179.79	none	22.70	510.93	26,324.56
Sudbury	73,202	26,624.42	13,221.76	3,044.17	41,747.94	1,453.05	316.93	281.47	1,881.17	30,110.25
Sunderland	35,159	2,331.34	none	none	2,331.34	none	none	none	8,682.94	none
Sutton	67,566	23,188.11	10,798.90	none	33,987.01	957.98	none	none	16,228.51	22,000
Swampscott	616,470	127,948.06	2,584.04	none	130,532.10	1,087.68	none	none	8,003.34	79,385.11
Swansea	136,458	40,191.26	9,756.46	none	49,947.72	227.24	92.73	none	327.53	33,109.33
Taunton	1,244,861	277,047.03	124,721.17	4,888.69	427,038.90	2,424.39	967.81	13,386.47	132,563.94	487,239.23
Templeton	122,437	43,683.36	9,993.54	20,382.01	53,676.90	5.70	138.81	434.65	1,603.62	36,921.93
Templeton	135,562	32,801.63	15,569.45	none	50,182.23	378.55	187.82	none	13,378.62	36,577.39
Tewksbury	127,738	28,151.80	9,502.40	490.38	37,654.92	204.05	none	1,411.32	5,187.00	23,832.63
Tisbury	8,996	1,222.54	980.37	none	2,212.91	12.08	none	none	69.84	8,959.49
Tolland	10,457.37	3,496.87	3,496.87	none	13,989.74	548.91	none	none	18,012.07	none
Topsheld	75,544	28,271.48	13,828.02	none	42,099.50	93.57	none	none	3,361.24	24,405.25
Townsend	96,662	10,882.07	70.35	none	13,540.42	122.56	none	none	588.60	9,733.60
Truro	36,081	10,852.07	4,388.00	2,286.89	33,906.98	434.52	61.19	929.57	11,216.45	10,027.24
Tyngsborough	60,306	23,545.41	6,376.63	1,693.05	33,906.98	5.39	none	none	10.61	4,818.51
Tyringham	13,101	4,524.31	1,977.50	none	6,624.78	176.79	none	none	2,267.44	17,681.42
Upton	63,587	18,894.77	4,847.13	none	23,741.90	212.54	none	none	9,842.44	79,314.91
Uxbridge	242,630	51,631.89	14,512.91	2,248.49	66,144.80	828.91	538.78	3,934.39	80,333.13	273,591.07
Wakefield	776,219	252,738.28	81,193.68	2,155.83	338,336.28	2.00	13.77	none	104.80	109.07
Wales	15,400	6,210.47	716.15	none	6,926.62	645.22	22.30	none	9,517.18	152,736.76
Walpole	313,453	58,588.71	18,115.77	none	76,704.48	2,528.70	482.39	403.44	104,604.34	276,033.20
Walpole	1,851,755	412,642.78	22,576.37	463.79	437,247.85	432.05	5,223.71	none	17,112.50	58,795.20
Waltham	240,533	60,907.35	22,186.96	5.10	83,260.08	698.86	402.70	888.18	17,112.50	14,680.20
Ware	324,533	84,050.57	20,551.82	199.56	105,645.40	151.21	none	none	3,606.51	86,509.27
Wareham	34,145.95	12,742.36	364.80	none	47,263.12	151.21	none	none	3,606.51	86,509.27
Warren	100,871	3,145.95	3,987.22	80.74	10,762.79	86.52	9.27	53.13	47.37	10,856.06
Warwick	14,045	5,664.09	1,095.66	none	2,467.69	23.08	19.90	37.32	178.30	8,724.51
Washington	5,080	1,310.97	61.06	none	334,106.81	3,593.07	1,463.18	1,989.03	363.42	136,378.98
Watertown	322,188.91	32,188.91	1,808.31	4.00	87,044.19	1,521.05	112.82	412.72	324,303.55	394,565.07
Wayland	172,191	49,655.88	26,386.51	6.32	87,044.19	618.41	103.51	123.18	42,577.04	148,280.95
Webster	485,579	189,334.84	62,938.67	293.67	204,880.00	50.13	331.78	none	14,815.31	319,591.37
Wellesley	984,800	195,824.57	411.70	none	196,236.27	2,813.96	none	none	10,954.40	11,488.03
Wellesley	75,234	22,429.59	5,149.91	none	27,579.50	50.13	none	none	10,954.40	11,488.03
Wendell	2,437	2,435.01	358.22	18.00	2,875.71	29.93	none	none	11.34	16,376.55
Wenham	73,493	7,208.19	3,393.38	64.48	10,601.57	8.00	none	none	283.85	24,672.71
West Boylston	70,441	14,090.82	123.97	none	14,214.79	344.16	none	none	3,818.43	40,522.33
West Bridgewater	98,294	31,046.37	740.04	none	31,786.41	352.96	5.62	4,073.70	2,469.34	36,262.78
West Brookfield	44,064	13,780.87	482.59	none	19,348.79	113.97	none	none	4,420.68	14,376.73
West Newbury	60,147	29,474.96	5,085.33	none	19,348.79	592.62	none	none	12,216.05	278,609.55
West Springfield	801,730	165,409.93	none	none	165,409.93	328.90	112.48	29.91	5,700.35	8,686.50
West Stockbridge	42,459	27,480.20	13,502.77	2,825.96	48,931.98	15.95	none	none	963.23	39,558.76
West Tisbury	12,782	48.32	48.32	none	2,035.53	15.95	27.82	none	963.23	39,558.76
Westborough	155,536	50,119.09	27,585.32	none	77,704.41	364.72	27.82	none	12,778.63	121,649.71
Westfield	808,569	184,837.53	3,133.50	none	187,971.03	719.92	none	349.07	271.67	3,133.50
Westford	145,212	28,797.94	10,456.03	58.22	39,928.42	148.28	86.71	none	5,661.34	47,391.47

ESTIMATES BY THE COMMISSIONER
FOR THE USE OF ASSESSORS

Estimates for the current year and underestimates or overestimates of the previous year to be used by assessors in determining local tax rates are sent them annually by the commissioner under the provisions of G. L. Chapter 58, section 25A and Chapter 59, section 21. The 1939 estimates were sent on March 10.

In 1939 it was necessary to estimate state and county taxes before legislative enactment but as the time for determining tax rates was extended by the legislature, it was possible for the municipalities to use the exact amounts as furnished in a supplemental letter sent under date of August 14, 1939. The supplemental letter also included the amount to be paid from the Highway Fund and to be used as an estimated receipt.

Estimates for Metropolitan District projects were made in actual amounts needed for certain items; other amounts were estimated after considering sums asked for in the budget.

Actual amounts to be paid for auditing municipal accounts were sent assessors of the various towns where service had been rendered.

The Boston Elevated Railway deficiency and Kenmore Square rental deficiency were estimated according to the best information obtainable at the time.

Estimates of other miscellaneous amounts to be raised were forwarded assessors.

The estimated receipts from income tax to be distributed to cities and towns were \$15,695,600. There was actually distributed \$14,950,067.68. In addition to this amount there was distributed \$1,000,000 under Acts of 1936, Chapter 362, section 4 as estimated.

Business corporation taxes were estimated to be distributed as prescribed by General Laws Chapter 58, section 20 as amended by Acts of 1937, Chapter 108.

Gas, electric light and water corporation taxes were estimated to be used as receipts.

Reimbursement for taxes lost on account of State owned land was estimated as a receipt for cities and towns entitled to the same. The actual amount reimbursed differed slightly from the estimated amount.

LIST OF ESTIMATES TO BE USED BY ASSESSORS IN FIXING TAX RATES
(General Laws, Chapter 58, Section 25A, and Chapter 59, Section 21)

CHARGES	STATUTE	BASIS OF PROPORTIONS	CITIES AND TOWNS PARTICIPATING	METHOD OF COLLECTION
County Tax	Legislative enactment biennially, except Nantucket and Suffolk Counties.	Established by Chapter 58, Sections 9 and 10.	All except Chelsea, Revere and Winthrop.	By County Treasurers.
State tax	Legislative enactment biennially.	Established by Chapter 58, Sections 9 and 10.	All cities and towns.	November 20, in settlement with cities and towns by State Treasurer.
Charles River Basin: Loan Fund	Acts of 1903. Chapter 465, Section 9.	Valuations for state tax.	Cities and towns of Metropolitan District except Cohasset, Lexington, Norwood, Reading, Stoughton and Walpole.	Paid into state treasury at the time required for payment of state tax.
Serial Bonds	Acts of 1903, Chapter 465, Section 9.	Valuations for state tax.	Cities and towns of Metropolitan District, except Cohasset, Lexington, Norwood, Reading, Stoughton and Walpole.	Paid into state treasury at the time required for payment of state tax.
Interest	Acts of 1903, Chapter 465, Section 9.	Valuations for state tax.	Cities and towns of Metropolitan District, except Cohasset, Lexington, Norwood, Reading, Stoughton and Walpole.	Paid into state treasury at the time required for payment of state tax.
Maintenance	Acts of 1903, Chapter 465, Section 9.	Valuations for state tax.	Cities and towns of Metropolitan District, except Cohasset, Lexington, Norwood, Reading, Stoughton and Walpole.	Paid into state treasury at the time required for payment of state tax.
Metropolitan Parks Loan: (Reservations) Sinking Fund	General Laws, Chapter 92, Section 58 (see Section 59 for definition of "taxable valuations of the property of towns" and "population of the towns.")	Valuations for state tax.	Cities and towns of Metropolitan District, except Cohasset, Lexington, Norwood, Reading, Stoughton and Walpole but including Cohasset for Nantasket only.	Paid into state treasury at the time required for payment of state tax.
Serial Bonds	General Laws, Chapter 92, Section 58 (see Section 59 for definition of "taxable valuations of the property of towns" and "population of the towns.")	Valuations for state tax.	Cities and towns of Metropolitan District, except Cohasset, Lexington, Norwood, Reading, Stoughton and Walpole.	Paid into state treasury at the time required for payment of state tax.
Interest	General Laws, Chapter 92, Section 58 (see Section 59 for definition of "taxable valuations of the property of towns" and "population of the towns.")	Valuations for state tax.	Cities and towns of Metropolitan District, except Cohasset, Lexington, Norwood, Reading, Stoughton and Walpole but including Cohasset for Nantasket only.	Paid into state treasury at the time required for payment of state tax.

Maintenance . . .	General Laws, Chapter 92, Section 58 (see Section 59 for definition of "taxable valuations of the property of towns" and "population of the towns.")	Average of proportions valuation for state tax and population.	Cities and towns of Metropolitan District, except Lexington, Norwood, Reading, Stoughton and Walpole but including Cohasset for Nantasket only.	Paid into state treasury at the time required for payment of state tax.
Metropolitan Planning Division	General Laws, Chapter 28, Section 5.	Average of proportions valuation for state tax and population.	Metropolitan District except Cohasset, Norwood, Reading, Stoughton and Walpole.	Paid into state treasury at the time required for payment of state tax.
Metropolitan Parks Loan, Series Two, Boulevards: Sinking Fund . . .	General Laws, Chapter 92, Section 58.	Valuations for state tax.	Same as Metropolitan Parks (Reservations) above (not including Cohasset).	Same as Metropolitan Parks (Reservations) above.
Serial Bonds . . .	General Laws, Chapter 92, Section 58.	Valuations for state tax.	Same as Metropolitan Parks (Reservations) above.	Same as Metropolitan Parks (Reservations) above.
Interest . . .	General Laws, Chapter 92, Section 58.	Valuations for state tax.	Same as Metropolitan Parks (Reservations) above (not including Cohasset).	Same as Metropolitan Parks (Reservations) above.
Metropolitan Parks Loan Fund, Nantasket: Maintenance . . .	General Laws, Chapter 92, Sections 54 and 56.	Valuations for state tax.	Same as Metropolitan Parks (Reservations) sinking fund above.	Same as Metropolitan Parks (Reservations) above.
Wellington Bridge: Maintenance . . .	General Acts, 1916, Chapter 295.	$\frac{1}{4}$ charged to Highway Fund, $\frac{1}{4}$ to special towns by special percentages, $\frac{1}{4}$ to District by valuations for state tax.	Same as Metropolitan Parks (Reservations) above (not including Cohasset).	Same as Metropolitan Parks (Reservations) above.
Metropolitan Sewerage Loan, North System: Sinking Fund . . .	General Laws, Chapter 92, Section 8.	Valuations for state tax.	Cities and towns in North Metropolitan Sewerage District.	"... shall be included and made a part of the sum charged to such town, and shall be paid by the town to the commonwealth at the time required for payment of its proportion of the state tax."
Serial Bonds . . .	General Laws, Chapter 92, Section 8.	Valuations for state tax.	Cities and towns in North Metropolitan Sewerage District.	"... shall be included and made a part of the sum charged to such town, and shall be paid by the town to the commonwealth at the time required for payment of its proportion of the state tax."

LIST OF ESTIMATES TO BE USED BY ASSESSORS — Continued

CHARGES	STATUTE	BASIS OF PROPORTIONS	CITIES AND TOWNS PARTICIPATING	METHOD OF COLLECTION
Interest	General Laws, Chapter 92, Section 8.	Valuations for state tax.	Cities and towns in North Metropolitan Sewerage District.	"...shall be included and made a part of the sum charged to such town, and shall be paid by the town to the commonwealth at the time required for payment of its proportion of the state tax."
Maintenance	General Laws, Chapter 92, Section 8.	Population.	Cities and towns in North Metropolitan Sewerage District.	"...shall be included and made a part of the sum charged to such town, and shall be paid by the town to the commonwealth at the time required for payment of its proportion of the state tax."
Metropolitan Sewerage Loan, South System: Sinking Fund	General Laws, Chapter 92, Section 8.	Valuations for state tax.	Cities and towns in South Metropolitan Sewerage District.	Same as Metropolitan Sewerage District, North System.
Serial Bonds	General Laws, Chapter 92, Section 8.	Valuations for state tax.	Cities and towns in South Metropolitan Sewerage District.	Same as Metropolitan Sewerage District, North System.
Interest	General Laws, Chapter 92, Section 8.	Valuations for state tax.	Cities and towns in South Metropolitan Sewerage District.	Same as Metropolitan Sewerage District, North System.
Maintenance	General Laws, Chapter 92, Section 8.	Population.	Cities and towns in South Metropolitan Sewerage District.	Same as Metropolitan Sewerage District, North System.
Metropolitan Water Loan: Sinking Fund	General Laws, Chapter 92, Section 26.	$\frac{1}{3}$ in proportion to valuation for the preceding year and $\frac{2}{3}$ in proportion to consumption of water in preceding year.	Cities and towns in Metropolitan Water District.	Paid at time required for payment of and as part of its state tax.
Serial Bonds	General Laws, Chapter 92, Section 26.	$\frac{1}{3}$ in proportion to valuation for the preceding year and $\frac{2}{3}$ in proportion to consumption of water in preceding year.	Cities and towns in Metropolitan Water District.	Paid at time required for payment of and as part of its state tax.
Interest	General Laws, Chapter 92, Section 26.	$\frac{1}{3}$ in proportion to valuation for the preceding year and $\frac{2}{3}$ in proportion to consumption of water in preceding year.	Cities and towns in Metropolitan Water District.	Paid at time required for payment of and as part of its state tax.

Maintenance	General Laws, Chapter 92, Section 26.	$\frac{1}{3}$ in proportion to valuation for the preceding year and $\frac{2}{3}$ in proportion to consumption of water in preceding year.	Cities and towns in Metropolitan Water District.	Paid at time required for payment of and as part of its state tax.
Smoke Inspection Service	General Laws, Chapter 25, Section 12E.	Last annual taxable valuation.	Cities and towns defined by Chapter 651 of the Acts of 1910, as amended by Acts of 1928, Chapter 301.	Added to state tax.
Auditing Municipal Accounts	General Laws, Chapter 44, Sections 35, 36, 37 and 40 (for supplies furnished Section 38 of said chapter).	Expense assessed.	Cities and towns where service is rendered.	Paid in same manner as state tax.
Cape Cod Mosquito Control .	Acts of 1930, Chapter 379, amended by Acts of 1931, Chapter 315 and Acts of 1935, Chapter 250.	35 cents on \$1,000 taxable valuation.	All towns in Barnstable County.	Addition to state tax.
Gypsy and Brown Tail Moths	General Laws, Chapter 132, Sections 14, 17 and 29.	Cost of work.	Each town pays for service.	As an additional state tax.
Hospital or Home Care for Civil War Veterans	General Laws, Chapter 115, Section 25.	One-half of expense.	Town of beneficiary's settlement.	In same manner and at same time as state taxes.
Investigation Soldiers' Relief .	General Laws, Chapter 115, Section 18, amended by Chapter 270, Acts of 1932.	Expense of investigation.	Towns concerned.	As an additional state tax
State Parks and Reservations .	General Laws, Chapter 132A.	Average percentage of valuation and population.	Exclusive of Metropolitan Parks District but including Cohasset.	Included and made a part of state tax.
Veterans' Exemption . . .	General Laws, Chapter 58, Sections 11 and 12.	$\frac{1}{3}$ total tax exempted is charged to all towns on basis of state tax. $\frac{1}{3}$ total tax exempted in any town is a credit to the town.	Any town where there is a net charge.	When State Treasurer settles with towns November 20.
Boston Metropolitan District Expenses	Acts of 1929, Chapter 383, Sections 1 and 12; Change of name, Acts of 1932, Chapter 147.	Valuations for state tax.	Cities and towns of the Boston Metropolitan District, a corporation.	Added to state tax.
Boston Elevated Railway Deficiency	Special Acts of 1918, Chapter 159, Section 14.	Number of persons in cities and towns where Company operates using the service at time of payment.	Cities and towns where Company operates.	Addition to state tax next assessed.
Boston Metropolitan District, Kenmore Square Rental Deficiency	Acts of 1930, Chapter 394, Section 1, amended by Acts of 1935, Chapter 100.	Number of persons in cities and towns where Boston Elevated Railway Company operates using the service.	Cities and towns which paid Boston Elevated Railway Company deficiency under the last preceding assessment.	Addition to state tax next assessed.

LIST OF ESTIMATES TO BE USED BY ASSESSORS — Concluded

CHARGES	STATUTE	BASIS OF PROPORTIONS	CITIES AND TOWNS PARTICIPATING	METHOD OF COLLECTION
Land-takings: Revere Highway	Acts of 1931, Chapter 445, Section 6, and Acts of 1932, Chapter 258.	Valuations for state tax for part paid by Metropolitan Parks District.	\$50,000 paid by City of Revere, balance by municipalities of Metropolitan Parks District including Revere.	At time of payment of state tax.
Metropolitan Sewerage, Special: North	Acts of 1911, Chapter 512.	Such sums as may be necessary in equal shares.	Everett and Malden.	At time of payment of state tax.
South	Acts of 1928, Chapter 384, and Acts of 1930, Chapter 419.	Valuations for state tax.	Canton, Norwood, Stoughton, Walpole and Weymouth.	At time of payment of state tax.
Wellington Bridge Special	General Acts, 1916, Chapter 295.	Fixed by statute.	Malden, Medford, Somerville and Stoneham.	Paid into treasury at time required for payment of state tax.
Charles River Bridge	Acts of 1903, Chapter 465, Section 9.	$\frac{1}{2}$ for each city.	Boston and Cambridge.	As part of state tax.
Neponset River Bridge	Acts of 1915, Chapter 300, General Acts of 1919, Chapter 238.	Boston 23-9/17%; Quincy 17- 11/17%; balance paid by counties, etc.	Boston and Quincy.	As part of state tax.
Land-taking: Alewife Brook Parkway	Acts of 1932, Chapter 302, Section 5.	Cost of land-taking paid by municipality where land is situated, subject to restric- tions.	Cambridge, Arlington, Bel- mont, Concord, Lexington and Lincoln.	Assessed and collected as an additional state tax.
Huntington Ave. Overpass	Acts of 1934, Chapter 380, Section 4.	Cost of land-takings and dam- ages.	Boston and Brookline.	In apportionment and assess- ment of annual state tax.
Melrose, water furnished Saugus	Acts of 1926, Chapter 304.	Amount determined by Metro- politan District Commission.	Melrose.	At time of collection of state tax.
Slade's Ferry Bridge: Maintenance	Acts of 1934, Chapter 367, as amended by Acts of 1935, Chapter 488.	Fall River 74%; Somerset 15%; Swansea 11%.	Fall River, Somerset and Swansea.	Part of state tax.
Bradford Durfee Textile School	General Laws, Chapter 74, Sections 42-48, and Acts of 1936, Chapter 304, Item 389.	\$10,000 each year.	Fall River.	Part of state tax.
Lowell Textile Institute	General Laws, Chapter 74, Sections 42-48, and Acts of 1936, Chapter 304, Item 390.	\$10,000 each year.	Lowell.	Part of state tax.

New Bedford Textile School .	General Laws, Chapter 74, Sections 42-48, and Acts of 1936, Chapter 304, Item 391.	\$10,000 each year.	New Bedford.	Part of state tax.
RECEIPTS	STATUTE	BASIS OF PROPORTIONS	CITIES AND TOWNS PARTICIPATING	TIME OF DISTRIBUTION OR REIMBURSEMENT
Income tax	General Laws, Chapter 58, Section 18, and Part I of Chapter 70, Acts of 1935, Chapter 470 (Millville).	As provided in Part I, Chapter 70, and balance by state tax rates.	All cities and towns.	On or before April 15 of each year, amounts theretofore collected; on or before November 20 the balance after making statutory deductions.
Special	Acts of 1936, Chapter 362, Section 4.	Each city or town to which distribution pursuant to Chapter 58, Section 20, was made in 1935, in the proportion that the excess of the amount so distributed to it over the amount distributed under Section 3 of Chapter 362 bears to the aggregate amount of excesses.	Cities and towns qualifying.	At discretion of Commissioner.
Corporation taxes: Gas, Electric Light and Water Corporations	General Laws, Chapter 58, Sections 24, 24A and 25.	Value of tangible property.	Cities and towns where corporations operate.	November 20 when State Treasurer settles with towns (Commissioner may make partial distributions in his discretion).
Business Corporations: Reimbursement	General Laws, Chapter 58, Section 20, amended by Acts of 1936, Chapter 362, and Acts of 1937, Chapter 108.	Local tax lost on machinery.	Cities and towns having corporations classified as manufacturing corporations.	November 20 when State Treasurer settles with towns (Commissioner may make partial distributions in his discretion).
Distribution based on machinery	General Laws, Chapter 58, Section 20, amended by Acts of 1936, Chapter 362, and Acts of 1937, Chapter 108.	Value of machinery of manufacturing corporations.	Cities and towns having corporations classified as manufacturing corporations.	November 20 when State Treasurer settles with towns (Commissioner may make partial distributions in his discretion).
Reimbursement on account of state owned land	General Laws, Chapter 58, Sections 13-17A.	Value of land.	Towns where land is.	Not later than November 20.
Credit Brookline, water furnished	Agreement with Brookline when admitted to Metropolitan Water District.	Water furnished.	Brookline.	When Treasurer settles with towns November 20.

DIVISION OF ACCOUNTS

The work of this Division, consisting of the auditing of city, town and county accounts together with the certification of city and town notes, is more fully described in Public Document No. 79. This publication is of necessity many months later than this report. Because of the necessity of getting accurate and complete figures by way of tabulation, correct amounts for inclusion in the report must be delayed until Public Document No. 79 is ready for printing. Information as to the number of audits made during the year and information of that character is more completely carried in the report of this Division, "Statistics of Municipal Finances." In addition to this publication, information in respect to counties will be found in Public Document No. 29 and in the estimate of county receipts and expenditures filed each year with the Legislature which goes under a legislative document number.

The amount of work done by the Division in respect to audits and certification of town notes and other activities is dealt with under the heading "Statistical" in the introductory text of this report.

END OF FISCAL YEARS OF CITIES AND TOWNS

The fiscal year of all the cities and towns ends December 31. This has been true as to the towns for some time and by the passage of Chapter 229 of the Acts of 1934, December 31 was established as the end of the fiscal year for all cities beginning with the year 1935.

FINANCIAL STATUS OF THE MUNICIPALITIES

Revenue and Expenses

In the year 1937, for which this report gives details, revenue for current charges increased \$7,760,884, or 2.56 per cent above the amount for the year 1936, increases being reflected in all classes except special assessments for expenses, interest, and premiums on loans. Although the volume of revenue from taxes was slightly greater than in the year 1936, the proportion of the total revenue was smaller, this decrease being offset by the greater proportion of the total borne by grants and gifts for expenses, privileges, departmental revenues, and public service enterprises.

Of the total amount of \$14,735,141 received from grants and gifts for expenses, \$10,337,807 represented grants from the Federal Government for old age assistance, aid to dependent children, and vocational education; \$3,873,006 represented grants from the State for various activities; \$313,192 consisted of grants from the counties of revenue from dog licenses, and \$211,136 consisted of gifts from individuals and other sources.

Of the departmental revenues of \$18,956,857, the amount of \$13,041,559, or 68.8 per cent, consisted of reimbursements from the State, cities and towns, and individuals for charities, including hospitals and soldiers' benefits. This does not include any Federal grants for old age assistance and aid to dependent children which are included in the amount tabulated as grants and gifts. For old age assistance paid by a city or town amounting to not more than thirty dollars per month in each case, the Federal Government grants one-half of the cost and the State reimburses two-thirds of the remainder; and for aid to dependent children the State reimburses one-third and the Federal Government grants one-third, with certain limitations as to the amount paid per child. There are also considerable amounts of reimbursements from the State for temporary aid and soldiers' benefits.

In the current charges against revenue, there were total increases in maintenance and operation of \$9,867,224 above the expenditures for the year 1936. The items of charities and soldiers' benefits together showed an increase of \$10,041,806, but in estimating the effect of this upon taxation the reimbursements from the State and other municipalities and the grants from the Federal Government should be borne in mind.

The item of highways showed a considerable decrease, which is undoubtedly due to the cooperation of the Federal Government in paying the labor cost on projects of the Works Progress Administration.

A summary of the expenditures included under the heading of Unclassified is as follows:

Damage settlements	\$575,138.07
Printing and stationery (including town reports)	205,564.19
Memorial Day	108,410.67
Rent for military organizations	104,364.89
Care of soldiers' graves	25,162.30
Insurance not distributed	668,707.60
Boston Elevated Street Railway accounts	2,044,039.44
W.P.A., administration and undistributed items	1,321,063.37
All other	1,324,069.59

\$6,376,520.12

Interest payments showed a small decrease from the expenses of the previous year, while the payment of debt from revenue was slightly greater than in the year 1936.

Expenditures for outlays showed a decrease of \$7,682,710.41. The capital improvements undertaken consisted in many cases of construction work in connection with Federal Public Works Administration projects, but the amount of such expenditures was greatly reduced as compared with the previous year.

A comparison of revenue for current charges and current charges against revenue for the years 1936 and 1937 for all cities and towns, together with the percentage each class of receipts bears to the total receipts, and the cost of each function of government as compared with total expenditures, as well as outlays for these years, will be found in the following tables:

REVENUE FOR CURRENT CHARGES

CLASSIFICATION	1936	1937	PERCENTAGES	
			1936	1937
Taxes	\$227,890,059	\$228,182,518	75.22	73.43
Licenses and permits	5,151,054	5,219,608	1.70	1.68
Fines and forfeits	323,146	389,020	0.11	0.13
Grants and gifts (for expenses)	10,481,573	14,735,141	3.46	4.74
All other general revenue	6,461	20,336	1-	0.01
Special assessments (for expenses)	684,242	616,226	0.23	0.20
Privileges	5,861,195	7,029,815	1.93	2.26
Departmental	16,641,443	18,956,857	5.49	6.10
Public service enterprises	29,470,967	29,938,972	9.73	9.63
Cemeteries	932,216	935,747	0.31	0.30
Interest	5,439,933	4,648,337	1.79	1.50
Premiums	92,854	63,450	0.03	0.02
TOTALS	\$302,975,143	\$310,736,027	100.00	100.00

¹ Less than one one-hundredth of one per cent.

CURRENT CHARGES AGAINST REVENUE

CLASSIFICATION	1936	1937	PERCENTAGES	
			1936	1937
General government	\$11,405,586	\$11,138,318	3.68	3.47
Protection of persons and property	34,434,299	35,161,985	11.11	10.97
Health and sanitation	16,801,381	17,410,603	5.42	5.43
Highways	22,699,339	19,738,655	7.32	6.16
Charities	50,221,218	60,198,430	16.20	18.78
Soldiers' benefits	4,001,812	4,066,406	1.29	1.27
Schools	72,711,186	73,965,862	23.46	23.08
Libraries	3,916,893	4,127,062	1.27	1.29
Recreation	5,363,061	5,417,902	1.73	1.69
Pensions	5,203,077	5,552,379	1.68	1.73
Unclassified	7,165,024	6,376,520	2.31	1.99
Public service enterprises	15,057,968	15,582,175	4.86	4.86
Cemeteries	1,303,198	1,375,843	0.42	0.43
Administration of trust funds	283,297	322,423	0.09	0.10
Maintenance and operation	\$250,567,339	\$260,434,563	80.84	81.25
Interest	16,637,705	15,835,289	5.37	4.94
Debt from revenue	33,321,612	34,197,449	10.75	10.67
Tax title redemptions to State	8,404,290	9,041,889	2.71	2.82
Transfers to sinking funds from revenue	1,023,006	1,014,995	0.33	0.32
TOTALS	\$309,953,952	\$320,524,185	100.00	100.00

EXPENDITURES FOR OUTLAYS

CLASSIFICATION	1936	1937
<i>Departmental</i>	<i>\$33,085,889.96</i>	<i>\$26,724,476.77</i>
General government	437,809.14	509,492.25
Protection of persons and property	1,097,613.96	1,487,526.27
Health and sanitation	5,004,774.68	4,688,207.79
Highways	12,520,063.53	12,153,268.02
Charities	1,958,596.97	689,219.58
Schools	9,825,065.57	5,015,779.29
Libraries	52,300.99	147,722.47
Recreation	1,086,065.09	1,335,423.51
Unclassified	1,103,600.03	697,836.59
<i>Public service enterprises</i>	<i>6,549,023.75</i>	<i>5,239,813.65</i>
Electric light	1,055,511.75	1,245,090.89
Water	4,483,647.66	3,678,823.02
All other	1,009,864.34	315,899.64
<i>Cemeteries</i>	<i>251,347.74</i>	<i>239,261.72</i>
TOTALS	\$39,886,261.45	\$32,203,551.04

THE DEBT BURDEN

The net funded or fixed debt of all municipalities at the close of the year 1937 was \$281,891,942, a decrease of \$11,931,499. Temporary debt reported was \$88,050,339 as compared with \$89,353,277 for the previous year, a decrease of \$1,302,938. Included in the temporary debt are tax title loans of \$14,385,100, a decrease of \$567,220 from the amount at the close of the year 1936.

Cities and towns do not actually borrow against the tax title, but the amount of tax titles held is the basis for determining the amount that may be approved by the Emergency Finance Board, and the amount that may be loaned by the State Treasurer. The statute which provides for the issue of tax title loans provides also that all sums received in redemption of tax titles in those places which have borrowed under this statute shall be paid monthly to the State Treasurer and applied to the liquidation of the loan. The amount borrowed during the year 1937 on this account by all the cities and towns was \$8,474,669 and the amount of redemptions paid to the State Treasurer was \$9,041,889.

The total net funded or fixed debt January 1, 1939, which is shown in the tables farther on in this report was \$293,371,915.43, and the tax title loans \$16,682,967.67 as compared with \$281,891,942.47 net funded or fixed debt, and tax title loans of \$14,385,100.46 on January 1, 1938.

For cities, the total net funded or fixed debt, excluding tax title loans which are in reality temporary debt, was \$253,668,608.67, an increase of \$10,007,154.12; for the towns over 5,000 population it was \$29,706,656.42, an increase of \$767,816.44; and for the towns under 5,000 population it was \$9,996,650.34, an increase of \$705,002.40.

Tables farther on in this report show the total debt, exclusive of tax title and temporary loans, for each year from 1910 to 1937 and the ratio of net funded debt to assessed valuation.

Temporary loans of cities incurred and cancelled during the year 1937, are presented in detail in the following table:

TEMPORARY LOANS

CITIES	INCURRED				CANCELLED					
	Totals	Revenue	Anticipation Federal Grant	Anticipation Highway Reimburse- ment	Anticipation Serial Loans	Totals	Revenue	Anticipation Federal Grant	Anticipation Highway Reimburse- ment	Anticipation Serial Loans
BOSTON	\$41,683,500.00	\$41,500,000.00	\$183,500.00	-	-	\$39,950,000.00	\$39,000,000.00	\$700,000.00	-	\$250,000.00
WORCESTER	9,400,000.00	9,400,000.00	-	-	-	9,450,000.00	9,450,000.00	-	-	-
SPRINGFIELD	6,061,650.00	6,000,000.00	61,650.00	-	-	6,800,000.00	6,800,000.00	-	-	-
CAMBRIDGE	5,900,000.00	5,900,000.00	-	-	-	6,200,000.00	6,200,000.00	-	-	-
FALL RIVER	2,150,000.00	2,150,000.00	-	-	-	2,375,000.00	2,375,000.00	-	-	-
NEW BEDFORD	4,008,000.00	4,000,000.00	8,000.00	-	-	4,116,000.00	4,100,000.00	16,000.00	-	-
LYNN	4,225,000.00	4,225,000.00	-	-	-	4,200,000.00	4,200,000.00	-	-	-
SOMERVILLE	5,275,000.00	5,200,000.00	-	-	\$75,000.00	4,478,500.00	4,400,000.00	3,500.00	-	75,000.00
LOWELL	3,870,925.00	3,860,000.00	10,925.00	-	-	4,073,925.00	4,010,000.00	63,925.00	-	-
LAWRENCE	3,559,905.00	3,500,000.00	41,905.00	-	18,000.00	3,541,530.00	3,500,000.00	23,530.00	-	-
QUINCY	3,550,000.00	3,550,000.00	-	-	-	3,566,000.00	3,550,000.00	16,000.00	-	-
NEWTON	2,567,800.00	2,550,000.00	17,800.00	-	-	2,505,800.00	2,450,000.00	55,800.00	-	-
BROCKTON	2,600,000.00	2,600,000.00	-	-	-	2,350,000.00	2,350,000.00	-	-	-
MEDFORD	2,900,000.00	2,900,000.00	-	-	-	2,800,000.00	2,800,000.00	-	-	-
MALDEN	2,400,000.00	2,400,000.00	-	-	-	2,300,000.00	2,300,000.00	-	-	-
HOLYOKE	2,400,000.00	2,400,000.00	-	-	-	2,400,000.00	2,400,000.00	-	-	-
HAVENHILL,	1,625,000.00	1,625,000.00	-	-	-	1,700,000.00	1,700,000.00	-	-	-
PITTSFIELD	1,215,000.00	1,200,000.00	15,000.00	-	-	1,250,000.00	1,250,000.00	-	-	-
EVERETT	2,150,000.00	2,150,000.00	-	-	-	2,200,000.00	2,200,000.00	-	-	-
SALEM	1,575,000.00	1,525,000.00	-	\$850,000.00	-	1,750,000.00	1,700,000.00	-	\$850,000.00	-
CHELSEA	2,214,186.05	2,214,186.05	-	-	-	2,257,938.51	2,257,938.51	-	-	-
CHICOPEE	1,405,000.00	1,400,000.00	5,000.00	-	-	1,405,000.00	1,400,000.00	5,000.00	-	-
FITCHBURG	1,623,794.62	1,600,000.00	-	23,794.62	-	1,600,000.00	1,600,000.00	-	-	-
WALTHAM	1,550,000.00	1,550,000.00	-	-	-	1,600,000.00	1,600,000.00	-	-	-
TAUNTON	1,300,000.00	1,300,000.00	-	-	-	1,600,000.00	1,600,000.00	-	-	-
REVERE	1,800,000.00	1,800,000.00	-	-	-	1,900,000.00	1,900,000.00	-	-	-
BEVERLY	1,300,000.00	1,300,000.00	-	-	-	1,300,000.00	1,300,000.00	-	-	-
NORTHAMPTON	425,000.00	425,000.00	-	-	-	425,000.00	425,000.00	-	-	-
MELROSE	1,100,000.00	1,100,000.00	-	-	-	1,150,000.00	1,150,000.00	-	-	-
GLOUCESTER	900,000.00	900,000.00	-	-	-	850,000.00	850,000.00	-	-	-
NORTH ADAMS	750,000.00	750,000.00	-	-	-	750,000.00	750,000.00	-	-	-
PEABODY	1,125,000.00	1,125,000.00	-	-	-	1,100,000.00	1,100,000.00	-	-	-
LEOMINSTER	700,000.00	700,000.00	-	-	-	700,000.00	700,000.00	-	-	-
ATTLEBORO	400,000.00	400,000.00	-	-	-	400,000.00	400,000.00	-	-	-
GARDNER	300,000.00	300,000.00	-	-	-	300,000.00	300,000.00	-	-	-
WOBURN	950,000.00	950,000.00	-	-	-	900,000.00	900,000.00	-	-	-
WESTFIELD	400,000.00	400,000.00	-	19,000.00	-	400,000.00	400,000.00	-	-	-
MARLBOROUGH	569,000.00	550,000.00	-	-	-	563,000.00	550,000.00	-	13,000.00	-
NEWBURYPORT	450,000.00	450,000.00	-	-	-	450,000.00	450,000.00	-	-	-
39 Cities	\$128,378,760.67	\$127,849,186.05	\$343,780.00	\$92,794.62	\$93,000.00	\$128,157,693.51	\$126,867,938.51	\$883,755.00	\$63,000.00	\$343,000.00

¹Anticipation reimbursement from State on account of Derby Wharf.

THE CERTIFICATION OF TOWN AND DISTRICT NOTES.

The number of notes certified and the amount of loans represented by them since the town note act took effect on January 1, 1911, are shown in the following table:

TABLE THIRTY —

YEARS.	REVENUE AND OTHER TEMPORARY LOANS		GENERAL LOANS		TOTAL	
	Number	Amount	Number	Amount	Number	Amount
1911 . . .	983	\$8,974,214.59	433	\$737,349.43	1,416	\$9,711,564.02
1912 . . .	1,093	9,438,850.00	831	1,093,712.20	1,924	10,532,562.20
1913 . . .	1,241	10,958,450.00	1,095	1,727,363.74	2,336	12,685,813.74
1914 . . .	1,411	12,780,963.00	1,290	1,779,575.29	2,701	14,560,538.29
1915 . . .	1,501	13,857,600.00	1,306	1,505,530.16	2,807	15,363,130.16
1916 . . .	1,437	14,066,488.00	867	1,204,053.62	2,304	15,270,541.62
1917 . . .	1,456	15,414,379.22	809	819,664.21	2,265	16,234,043.43
1918 . . .	1,665	16,434,205.75	664	711,160.23	2,329	17,145,365.98
1919 . . .	1,483	16,914,825.66	912	1,682,658.12	2,395	18,597,483.78
1920 . . .	1,802	20,990,182.84	1,339	1,869,786.72	3,141	22,859,969.56
1921 . . .	2,176	25,695,512.64	1,923	2,390,275.40	4,099	28,085,788.04
1922 . . .	2,183	28,245,427.06	2,099	2,562,840.93	4,282	30,808,267.99
1923 . . .	2,047	26,393,895.80	1,946	2,580,052.00	3,993	28,973,947.80
1924 . . .	2,230	30,644,443.62	2,028	2,688,215.00	4,258	33,332,658.62
1925 . . .	2,284	32,005,695.54	2,108	2,844,251.56	4,392	34,849,947.10
1926 . . .	2,471	36,330,002.23	2,187	2,845,120.00	4,658	39,175,122.23
1927 . . .	2,455	39,279,690.00	1,788	2,281,115.00	4,243	41,560,805.00
1928 . . .	2,311	38,432,256.25	1,756	2,215,694.50	4,067	40,647,950.75
1929 . . .	2,589	41,732,798.55	1,858	2,277,221.96	4,447	44,010,020.51
1930 . . .	2,397	42,699,534.75	3,187	3,674,248.92	5,584	46,373,783.67
1931 . . .	2,120	45,266,213.04	2,662	2,992,943.70	4,782	48,259,156.74
1932 . . .	3,013	48,425,103.62	655	1,020,285.54	3,668	49,445,389.16
1933 . . .	3,578	47,355,739.75	583	2,069,363.13	4,161	49,425,102.88
1934 . . .	3,357	46,385,618.75	1,223	2,337,270.59	4,580	48,722,889.34
1935 . . .	2,292	39,432,906.25	1,525	2,470,055.30	3,817	41,962,961.55
1936 . . .	1,883	36,533,344.20	1,748	2,709,333.71	3,631	39,242,677.91
1937 . . .	1,819	34,400,320.00	1,449	2,554,516.42	3,268	36,954,836.42
1938 . . .	1,915	38,156,449.17	3,759	5,641,918.30	5,674	43,798,367.47
1939 ¹ . . .	955	22,225,526.50	554	869,681.39	1,509	23,095,207.89

¹ To June 1.

THE AUDITING OF ACCOUNTS AND INSTALLATION OF ACCOUNTING SYSTEMS.

During the year ending April 30, 1939, three systems of accounts were installed, thus making a total of 239 cities, towns and districts now operating under the uniform system of accounts.

Audits were made during the year ending April 30, 1939, in 200 cities, towns and districts, and, in addition, assistance has been rendered upon request of local officials to financial and accounting officers in 20 other municipalities.

It should be noted that the number of municipalities which by ordinance, by-law, or by special request, are calling for annual audits of their accounts, instead of being subject to periodical audits provided by law, is increasing from year to year. Thus, of the 200 municipalities that were audited in the past year, about 100 have of their own initiative passed at some time ordinances or by-laws which require an annual audit, and 25 other municipalities petitioned for an audit and received preference over those municipalities that are audited periodically under the provisions of Section 40, Chapter 44, General Laws. However, while it is gratifying to note that an ever-increasing number of municipalities are of their own accord petitioning for frequent audits, it is necessarily becoming more difficult, with our present staff of accountants, to cause periodical audits of the remaining municipalities as often as contemplated by the statute, and it would seem advisable to increase the staff gradually to meet the demands of the municipalities.

AGGREGATE MUNICIPAL INDEBTEDNESS — COMPARISONS FOR 1910, 1935, 1936 AND 1937

All Municipalities.

CLASSIFICATION	1910	1935	1936	1937
General debt	\$172,449,046	\$223,139,865	\$216,145,220	\$204,021,195
Public service enterprise debt	66,118,553	112,697,546	109,510,875	106,912,755
Total gross funded or fixed debt	\$238,567,599	\$335,837,411	\$325,656,095	\$310,933,950
Sinking funds deducted	70,021,484	37,144,724	31,832,654	29,042,008
Net funded or fixed debt	\$168,546,115	\$298,692,687	\$293,823,441	\$281,891,942
To which may be added:—				
Temporary debt	9,139,691	89,252,841	89,353,277	88,050,339
TOTALS	\$177,685,806	\$387,945,528	\$383,176,718	\$369,942,281

Cities.

General debt	\$156,308,327	\$190,877,205	\$185,285,600	\$174,900,979
Public service enterprise debt	50,965,550	102,405,100	99,664,850	97,611,100
Total gross funded or fixed debt	\$207,273,877	\$293,282,305	\$284,950,450	\$272,512,079
Sinking funds deducted	66,843,242	36,853,023	31,637,900	28,850,625
Net funded or fixed debt	\$140,430,635	\$256,429,282	\$253,312,550	\$243,661,454
To which may be added:—				
Temporary debt	6,491,302	74,239,309	75,206,273	75,453,895
TOTALS	\$146,921,937	\$330,668,591	\$328,518,823	\$319,115,349

Towns Over 5,000 Population.

General debt	\$12,872,337	\$27,054,420	\$25,472,759	\$23,986,048
Public service enterprise debt	12,071,146	5,959,756	5,445,665	5,134,175
Total gross funded or fixed debt	\$24,943,483	\$33,014,176	\$30,918,424	\$29,130,223
Sinking funds deducted	2,646,536	291,701	194,754	191,383
Net funded or fixed debt	\$22,296,947	\$32,722,475	\$30,723,670	\$28,938,840
To which may be added:—				
Temporary debt	1,873,512	11,707,257	11,121,353	9,776,064
TOTALS	\$24,170,459	\$44,429,732	\$41,845,023	\$38,714,904

Towns Under 5,000 Population.

General debt	\$3,268,382	\$5,208,240	\$5,386,861	\$5,124,168
Public service enterprise debt	3,081,857	4,332,090	4,400,360	4,167,480
Total gross funded or fixed debt	\$6,350,239	\$9,540,930	\$9,787,221	\$9,291,648
Sinking funds deducted	531,706	—	—	—
Net funded or fixed debt	\$5,818,533	\$9,540,930	\$9,787,221	\$9,291,648
To which may be added:—				
Temporary debt	774,877	103,306,275	113,025,651	122,820,380
TOTALS	\$6,593,410	\$12,847,205	\$12,812,872	\$12,112,028

¹Includes \$10,942,760 tax title debt.

²Includes \$14,952,320 tax title debt.

³Includes \$14,385,100 tax title debt.

⁴Includes \$10,345,047 tax title debt.

⁵Includes \$14,272,420 tax title debt.

⁶Includes \$13,764,222 tax title debt.

⁷Includes \$511,379 tax title debt.

⁸Includes \$617,561 tax title debt.

⁹Includes \$562,346 tax title debt.

¹⁰Includes \$86,334 tax title debt.

¹¹Includes \$62,339 tax title debt.

¹²Includes \$58,632 tax title debt.

AGGREGATE MUNICIPAL INDEBTEDNESS — GENERAL AND ENTERPRISE DEBT

All Municipalities.

YEARS	GENERAL				ENTERPRISE			
	Total General Debt	Sinking Fund	Net General of Debt Assessed	Percentage of Assessed Valuation	Total Enterprise Debt	Sinking Fund	Net Enterprise of Debt Assessed	Percentage of Assessed Valuation
1910	\$172,449,046	\$52,204,783	\$120,244,263	3.08	\$66,118,553	\$17,816,701	\$48,301,852	1.23
1911	173,838,152	52,498,906	121,339,246	2.98	67,905,599	18,412,755	49,492,844	1.21
1912	176,135,221	53,506,681	122,628,540	2.89	69,978,330	18,116,489	51,861,841	1.22
1913	181,411,912	52,350,312	129,061,600	2.89	72,856,892	18,169,479	54,687,413	1.22
1914	186,690,616	54,261,223	132,429,393	2.85	75,726,130	18,494,320	57,231,810	1.23
1915	188,240,008	54,286,592	133,953,416	2.81	80,297,746	19,462,895	60,834,851	1.27
1916	190,358,678	54,565,681	135,792,997	2.74	80,184,882	19,676,656	60,508,226	1.22
1917	188,483,122	54,156,242	134,326,880	2.96	79,615,838	19,459,623	60,156,215	1.32
1918	182,047,753	55,097,341	126,950,412	2.68	78,115,808	19,442,973	58,672,835	1.24
1919	184,933,644	54,239,272	130,694,372	2.67	77,399,797	19,881,379	57,518,418	1.17
1920	188,654,061	54,563,198	134,090,863	2.50	75,812,625	18,977,651	56,834,974	1.06
1921	197,487,313	53,505,982	143,981,331	2.60	76,735,319	18,974,843	57,760,476	1.04
1922	208,023,650	51,067,781	156,955,869	2.75	75,277,532	17,260,376	58,017,156	1.01
1923	219,597,010	49,028,697	170,568,313	2.86	76,565,722	17,167,065	59,398,657	0.97
1924	233,067,625	47,722,840	185,344,785	2.94	77,748,210	16,396,618	61,351,592	0.97
1925	240,108,055	46,600,874	193,507,181	2.92	81,179,657	16,059,060	65,120,597	0.98
1926	246,295,943	45,817,796	200,478,147	2.90	85,649,359	16,066,021	69,583,338	1.01
1927	246,536,913	43,606,930	202,929,985	2.86	91,233,823	15,132,214	76,101,609	1.07
1928	246,151,623	41,682,711	204,468,912	2.85	92,511,158	15,029,824	77,481,334	1.08
1929	243,407,506	37,323,964	206,073,542	2.75	92,577,572	14,519,312	78,058,260	1.04
1930	252,066,060	36,367,595	215,698,465	2.87	99,513,493	14,601,851	84,911,642	1.12
1931	255,488,325	32,701,685	222,786,640	2.99	108,929,703	15,065,720	93,863,983	1.26
1932	243,062,855	29,277,765	213,785,090	2.97	112,967,093	14,859,793	98,107,300	1.36
1933	239,258,131	26,898,774	212,359,357	3.07	114,160,911	15,229,581	98,931,330	1.43
1934	228,867,674	25,911,284	202,956,390	3.00	114,842,272	15,408,101	99,434,171	1.47
1935	223,139,865	22,283,797	200,856,068	3.00	112,697,546	14,860,927	97,836,619	1.46
1936	216,145,220	18,357,791	197,787,429	2.98	109,510,875	13,474,863	96,036,012	1.45
1937	204,021,195	15,928,684	188,092,511	2.90	106,912,755	13,113,324	93,799,431	1.44

Cities.

1910	\$156,308,327	\$51,281,353	\$105,026,974	3.66	\$50,965,550	\$15,561,889	\$35,403,661	1.23
1911	157,687,149	51,497,708	106,189,441	3.55	53,016,602	15,941,147	37,075,455	1.24
1912	159,356,669	52,402,407	106,954,262	3.43	55,393,100	15,733,375	39,659,725	1.27
1913	163,672,480	51,256,337	112,416,143	3.45	58,134,150	15,689,692	42,444,458	1.31
1914	168,762,180	53,105,621	115,656,559	3.45	61,756,450	16,421,523	45,334,927	1.35
1915	171,013,397	53,156,911	117,856,486	3.38	67,359,600	17,589,347	49,770,253	1.43
1916	172,798,266	53,628,557	119,169,709	3.29	67,964,700	17,756,911	50,207,789	1.38
1917	171,888,289	53,273,394	118,614,895	3.47	68,397,575	17,716,195	50,681,380	1.48
1918	166,551,466	54,174,023	112,377,443	3.13	67,642,970	17,859,240	49,783,730	1.39
1919	168,912,651	53,435,295	115,477,356	3.12	67,350,665	18,196,233	49,154,432	1.33
1920	170,962,715	53,734,395	117,228,320	2.91	66,195,560	17,243,534	48,952,026	1.22
1921	177,436,551	52,647,401	124,789,150	3.00	67,309,543	17,182,157	50,127,386	1.21
1922	183,896,520	50,260,282	133,636,238	3.12	65,966,710	15,534,378	50,432,332	1.18
1923	192,411,873	48,243,753	144,168,120	3.22	67,609,350	15,512,001	52,097,349	1.16
1924	199,875,880	46,951,116	152,924,764	3.26	68,727,700	15,080,145	53,647,555	1.14
1925	205,542,324	45,830,929	159,711,395	3.24	71,067,175	14,936,237	56,130,938	1.14
1926	209,109,359	45,091,379	164,017,980	3.22	75,133,725	15,006,937	60,126,788	1.18
1927	207,419,016	42,874,311	164,544,705	3.17	79,722,125	14,201,387	65,520,738	1.26
1928	206,791,356	41,099,544	165,691,812	3.18	81,461,000	14,451,075	67,009,925	1.28
1929	202,575,636	36,819,904	165,755,732	3.07	82,072,650	14,083,741	67,988,909	1.26
1930	210,003,816	34,950,291	175,053,525	3.23	88,171,000	14,291,408	73,879,692	1.36
1931	212,895,806	32,411,378	180,484,428	3.41	96,153,650	14,763,138	81,390,512	1.54
1932	204,076,099	29,047,054	175,029,045	3.44	101,028,100	14,565,755	86,462,345	1.70
1933	203,619,545	26,699,162	176,920,383	3.65	103,356,100	15,065,888	88,290,212	1.82
1934	194,780,925	25,704,258	169,076,667	3.59	104,118,350	15,291,868	88,826,482	1.89
1935	190,877,205	22,066,936	168,810,269	3.63	102,405,100	14,786,087	87,619,013	1.89
1936	185,285,600	18,236,991	167,048,609	3.64	99,664,850	13,400,909	86,263,941	1.88
1937	174,900,979	15,809,800	159,091,179	3.56	97,611,100	13,040,825	84,570,275	1.89

Towns Over 5,000 Population.

1910	\$12,872,337	\$705,545	\$12,166,792	1.89	\$12,071,146	\$1,940,991	\$10,130,155	1.58
1911	12,995,469	777,359	12,218,110	1.84	11,655,104	2,139,855	9,515,249	1.43
1912	13,415,481	846,171	12,569,310	1.83	11,385,866	2,149,645	9,236,221	1.34
1913	14,127,793	857,575	13,270,218	1.80	11,109,498	2,213,560	8,895,938	1.21
1914	14,786,152	972,454	13,813,698	1.66	10,702,906	1,779,281	8,923,625	1.07
1915	14,080,973	924,478	13,156,495	1.61	9,672,663	1,583,620	8,089,043	0.99
1916	14,318,561	746,270	13,572,291	1.62	9,098,470	1,599,645	7,498,825	0.89
1917	13,661,204	713,669	12,947,535	1.80	8,274,635	1,492,035	6,782,600	0.94
1918	12,892,528	739,663	12,152,865	1.65	7,720,785	1,350,584	6,370,201	0.86
1919	13,272,710	703,405	12,569,305	1.64	7,625,942	1,427,845	6,198,097	0.81
1920	14,560,343	729,112	13,831,231	1.60	7,302,495	1,455,214	5,847,281	0.68
1921	16,408,409	791,859	15,616,550	1.73	7,043,097	1,491,189	5,551,908	0.61
1922	19,461,998	753,855	18,708,143	2.01	7,060,349	1,466,539	5,593,810	0.60
1923	22,067,001	750,741	21,316,260	2.19	6,765,267	1,418,156	5,347,111	0.55
1924	27,347,359	739,554	26,607,805	2.46	6,844,760	1,116,593	5,728,167	0.53
1925	28,249,890	738,263	27,511,627	2.37	7,787,547	939,102	6,848,445	0.59
1926	30,503,220	692,787	29,810,433	2.43	7,980,381	873,151	7,107,230	0.58
1927	32,076,122	713,296	31,362,826	2.44	7,982,514	756,852	7,225,662	0.56
1928	32,030,093	564,701	31,465,392	2.36	7,495,093	489,860	7,005,233	0.52
1929	33,675,676	494,355	33,181,321	2.27	7,392,772	341,679	7,051,093	0.48
1930	34,743,905	297,304	34,446,601	2.28	7,530,890	234,154	7,296,736	0.48
1931	34,857,346	290,307	34,567,039	2.29	7,700,045	222,291	7,477,754	0.49
1932	32,147,434	230,711	31,916,723	2.15	7,146,708	219,751	6,926,957	0.47
1933	29,434,220	199,612	29,234,608	2.02	6,402,261	163,693	6,238,568	0.43
1934	28,833,181	207,026	28,626,155	1.94	6,295,797	116,233	6,179,564	0.42
1935	27,054,420	216,861	26,837,559	1.82	5,959,756	74,840	5,884,916	0.40
1936	25,472,759	120,800	25,351,959	1.72	5,445,665	73,954	5,371,711	0.36
1937	23,996,048	118,884	23,877,164	1.64	5,134,175	72,499	5,061,676	0.35

AGGREGATE MUNICIPAL INDEBTEDNESS — GENERAL AND ENTERPRISE DEBT — Concluded *Towns Under 5,000 Population.*

YEARS	GENERAL				ENTERPRISE			
	Total General Debt	Sinking Fund	Net General Debt	Percentage of Assessed Valuation	Total Enterprise Debt	Sinking Fund	Net Enterprise Debt	Percentage of Assessed Valuation
1910	\$3,268,382	\$217,885	\$3,050,497	0.77	\$3,081,857	\$313,821	\$2,768,036	0.70
1911	3,155,534	223,839	2,931,695	0.69	3,233,393	331,753	2,902,140	0.69
1912	3,363,071	258,103	3,104,968	0.70	3,199,364	233,469	2,965,895	0.66
1913	3,611,639	236,400	3,375,239	0.70	3,613,244	266,227	3,347,017	0.70
1914	3,142,284	183,148	2,959,136	0.65	3,266,774	293,516	2,973,258	0.65
1915	3,145,638	205,203	2,940,435	0.63	3,265,483	289,928	2,975,555	0.63
1916	3,241,851	190,854	3,050,997	0.61	3,121,712	320,100	2,801,612	0.56
1917	2,933,629	169,179	2,764,450	0.69	2,943,628	251,393	2,692,235	0.67
1918	2,603,759	183,655	2,420,104	0.58	2,752,053	233,149	2,518,904	0.60
1919	2,748,283	100,572	2,647,711	0.61	2,423,190	257,301	2,165,889	0.50
1920	3,131,003	99,691	3,031,312	0.65	2,314,570	278,903	2,035,667	0.43
1921	3,642,853	66,722	3,576,131	0.73	2,382,679	301,497	2,081,182	0.42
1922	4,665,132	53,644	4,611,488	0.92	2,250,473	259,459	1,991,014	0.40
1923	5,118,136	34,203	5,083,933	0.97	2,191,105	236,908	1,954,197	0.37
1924	5,844,386	32,170	5,812,216	1.11	2,175,750	199,880	1,975,870	0.38
1925	6,315,841	31,682	6,284,159	1.14	2,324,935	183,721	2,141,214	0.39
1926	6,583,364	33,630	6,549,734	1.11	2,535,253	185,933	2,349,320	0.40
1927	7,041,777	19,323	7,022,454	1.15	3,549,184	173,975	3,375,209	0.55
1928	7,330,174	18,466	7,311,708	1.18	3,555,065	88,889	3,466,176	0.56
1929	7,156,194	19,705	7,136,489	1.14	3,112,150	93,892	3,018,258	0.48
1930	7,318,339	20,000	7,298,339	1.15	3,811,503	76,289	3,735,214	0.59
1931	7,735,173	-	7,735,173	1.21	5,076,008	80,291	4,995,717	0.78
1932	6,839,322	-	6,839,322	1.08	4,792,285	74,287	4,717,998	0.75
1933	6,204,366	-	6,204,366	1.00	4,402,550	-	4,402,550	0.71
1934	5,253,568	-	5,253,568	0.92	4,428,125	-	4,428,125	0.77
1935	5,208,240	-	5,208,240	0.91	4,332,690	-	4,332,690	0.76
1936	5,386,861	-	5,386,861	0.94	4,400,360	-	4,400,360	0.77
1937	5,124,168	-	5,124,168	0.90	4,167,480	-	4,167,480	0.74

NET FUNDED OR FIXED DEBT AND ASSESSED VALUATION

YEARS	ASSESSED VALUATION		NET FUNDED OR FIXED DEBT		PERCENTAGES		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	Yearly Increase of Assessed Valuation	Yearly Increase of Net Funded or Fixed Debt	
1910	\$3,907,892,598	-	\$168,546,115	-	-	-	4.31
1911	4,077,235,263	\$169,342,665	170,832,090	\$2,285,975	4.3	1.4	4.19
1912	4,249,699,855	172,464,592	174,490,381	3,658,291	4.2	2.1	4.11
1913	4,471,736,046	222,036,191	183,749,013	9,258,632	5.2	5.3	4.11
1914	4,644,814,610	173,078,564	189,661,203	5,912,190	3.9	3.2	4.08
1915	4,769,860,495	125,045,885	194,788,267	5,127,064	2.7	2.7	4.08
1916	4,962,238,008	192,377,513	196,301,223	1,512,956	4.0	0.8	3.96
1917	4,538,998,071	142,239,937	194,483,095	1,818,128	18.5	10.9	4.28
1918	4,738,976,589	199,978,518	185,623,247	1,859,848	4.4	14.6	3.92
1919	4,903,775,948	164,799,359	188,212,790	2,589,543	3.5	1.4	3.84
1920	5,354,086,810	450,310,862	190,925,837	2,713,047	9.2	1.4	3.57
1921	5,546,646,240	192,559,430	201,741,807	10,815,970	3.6	5.7	3.64
1922	5,715,377,344	168,731,104	214,973,025	13,231,218	3.0	6.6	3.76
1923	5,978,152,428	262,775,084	229,966,970	14,993,945	4.6	7.0	3.85
1924	6,300,660,670	322,508,242	246,696,377	16,729,407	5.4	7.3	3.92
1925	6,637,842,327	337,181,657	258,627,778	11,931,401	5.4	4.8	3.90
1926	6,910,553,302	272,710,975	270,061,485	11,433,707	4.1	4.4	3.91
1927	7,086,001,958	175,443,656	279,031,594	8,970,109	2.5	3.3	3.94
1928	7,171,178,741	85,176,783	281,950,246	2,918,652	1.2	1.0	3.93
1929	7,489,667,060	318,488,319	284,131,802	2,181,556	4.4	0.8	3.79
1930	7,563,793,886	74,126,826	301,710,107	17,758,305	1.0	6.2	3.99
1931	7,442,709,478	121,084,408	316,650,623	14,940,516	11.6	5.0	4.25
1932	7,209,928,247	232,781,231	311,892,390	14,758,233	13.1	11.5	4.33
1933	6,911,819,425	298,108,822	311,290,687	1,601,703	14.1	10.2	4.50
1934	6,757,019,988	154,799,437	302,390,561	18,900,126	12.2	12.9	4.48
1935	6,690,844,592	166,175,396	298,692,687	13,697,874	11.0	11.2	4.46
1936	6,642,563,514	148,281,078	293,823,441	14,869,246	10.7	11.6	4.42
1937	6,489,900,278	152,663,236	281,891,942	11,931,499	12.3	14.1	4.34

¹ Decrease.

NET DEBT, JANUARY 1, 1939, AND RATIO OF NET DEBT TO VALUATION: TOWNS OVER 5,000 POPULATION

P.D. 16

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Valuation, 1938 including Motor Vehicles			Population (Over 5,000 Population)		NET DEBT, JANUARY 1, 1939				RATIO OF NET DEBT TO VALUATION					
					GENERAL DEBT				Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Tax Title Debt	Enter-prise Debt	Total Debt
					Inside Limit	Outside Limit	Tax Title Debt	Total						
Abington	5,696	\$5,722,113	\$164,909.00	\$81,791.00	\$15,000.00	\$261,700.00	\$40,500.00	\$302,200.00	4.31	0.26	0.71	5.28		
Adams	12,858	9,535,581	126,500.00	164,000.00	—	290,500.00	—	290,500.00	3.05	—	—	3.05		
Agawam	7,206	9,736,775	25,967.00	166,033.00	23,000.00	215,000.00	21,000.00	236,000.00	1.97	0.24	0.21	2.42		
Amsbury	10,514	9,017,630	3,000.00	40,527.00	11,655.04	55,182.04	97,500.00	152,682.04	0.48	0.13	1.08	1.69		
Amherst	6,473	9,986,415	132,000.00	87,000.00	—	219,000.00	—	219,000.00	2.19	—	—	2.19		
Andover	10,542	16,262,118	142,311.00	308,689.00	—	451,000.00	2,000.00	453,000.00	2.78	—	0.01	2.79		
Arlington	38,539	60,359,871	583,000.00	42,912.33	28,250.09	654,162.42	50,000.00	704,162.42	1.04	0.05	0.08	1.17		
Athol	10,751	9,928,090	95,748.00	134,752.00	—	230,500.00	42,000.00	272,500.00	2.32	—	0.42	2.74		
Auburn	6,535	6,451,641	36,500.00	89,683.00	6,011.31	173,511.31	—	173,511.31	2.60	0.09	—	2.69		
Barnstable	8,637	26,105,749	77,817.00	111,000.00	—	147,500.00	—	147,500.00	0.56	—	—	0.56		
Barnston	24,831	53,915,219	475,000.00	202,000.00	4,500.00	677,000.00	182,500.00	859,500.00	1.25	—	0.34	1.59		
Billerica	6,650	8,632,331	42,000.00	—	—	46,500.00	25,000.00	71,500.00	0.49	0.05	0.29	0.83		
Braintree	17,122	26,670,862	210,000.00	10,000.00	25,881.17	803,881.17	6,000.00	809,881.17	2.92	0.10	0.02	3.04		
Bridgewater	9,201	5,389,797	14,270,000.00	18,000.00	—	18,000.00	295,000.00	313,000.00	0.34	—	5.47	5.81		
Brookline	50,319	166,843,218	1,427,000.00	48,500.00	1,572,000.00	1,572,000.00	384,000.00	1,956,000.00	0.94	—	0.23	1.17		
Canton	6,505	8,322,854	15,000.00	18,332.00	1,695.52	65,195.52	9,000.00	74,195.52	0.76	0.02	0.11	0.89		
Chelmsford	7,595	7,197,216	4,000.00	6,741.85	6,741.85	29,073.85	—	29,073.85	0.31	0.09	—	0.40		
Clinton	12,373	11,160,657	—	92,000.00	37,814.15	129,814.15	—	129,814.15	0.82	0.34	—	1.16		
Concord	7,723	10,550,655	145,000.00	138,000.00	—	283,000.00	161,000.00	444,000.00	2.68	—	1.53	4.21		
Danvers	13,884	12,385,262	121,000.00	180,000.00	—	301,000.00	139,703.80	440,703.80	2.43	—	1.13	3.56		
Dartmouth	9,424	12,153,478	84,250.00	55,000.00	—	139,250.00	143,500.00	282,750.00	1.15	—	1.18	2.33		
Dedham	15,371	25,677,126	157,000.00	29,000.00	—	186,000.00	—	186,000.00	0.72	—	—	0.72		
Dracut	6,500	4,150,668	20,500.00	48,000.00	11,878.49	80,378.49	—	80,378.49	1.65	0.29	—	1.94		
Easthampton	10,486	9,523,085	50,700.00	168,000.00	1,976.70	220,676.70	30,000.00	250,676.70	2.30	0.02	0.31	2.63		
Easton	5,294	5,203,927	82,500.00	32,000.00	—	114,500.00	—	114,500.00	2.20	—	—	2.20		
Fairhaven	11,005	11,575,026	124,174.30	130,765.70	62,589.09	317,529.09	—	317,529.09	2.20	0.54	—	2.74		
Falmouth	6,537	22,516,974	119,000.00	—	—	119,000.00	—	119,000.00	0.53	—	—	0.53		
Foxborough	8,834	6,017,506	1,000.00	30,000.00	—	31,000.00	35,000.00	66,000.00	0.51	—	0.15	0.68		
Franklin	22,651	34,480,344	450,000.00	520,500.00	16,247.41	986,747.41	54,500.00	1,041,247.41	0.51	—	0.91	1.42		
Franklin	7,494	8,557,956	45,873.79	117,626.21	2,450.00	165,950.00	18,800.00	184,750.00	1.91	0.03	0.22	2.16		
Grafton	7,681	4,264,937	6,998.00	22,500.00	—	29,498.00	—	29,498.00	0.69	—	—	0.69		
Great Barrington	6,369	8,568,990	63,000.00	10,000.00	—	73,000.00	73,000.00	146,000.00	0.85	—	—	0.85		
Greenfield	15,903	25,398,887	85,000.00	96,000.00	—	181,000.00	72,000.00	253,000.00	0.71	—	0.29	1.00		
Hingham	7,330	16,239,385	19,000.00	30,000.00	—	49,000.00	—	49,000.00	2.01	—	0.99	3.00		
Hudson	8,495	6,385,864	58,900.00	69,500.00	—	128,400.00	62,900.00	191,300.00	2.01	—	0.99	3.00		
Ipawich	6,217	7,139,888	70,906.77	99,133.23	25,000.00	195,040.00	79,000.00	274,040.00	2.38	0.35	1.11	3.84		
Lexington	10,813	22,791,102	214,289.00	299,111.00	—	513,400.00	99,000.00	612,400.00	2.25	—	0.44	2.69		
Longmeadow	5,105	13,097,987	207,000.00	54,000.00	—	261,000.00	—	261,000.00	1.99	—	—	1.99		
Ludlow	8,569	6,500,318	153,000.00	30,000.00	20,437.16	203,437.16	—	203,437.16	2.82	0.31	—	3.13		
Mansfield	6,543	7,299,477	36,000.00	250,000.00	—	286,000.00	82,146.79	368,146.79	3.92	—	1.12	5.13		
Marblehead	10,173	21,803,182	201,000.00	442,000.00	—	643,000.00	132,000.00	775,000.00	2.95	—	0.60	3.55		
Maynard	7,107	5,559,872	23,000.00	153,000.00	—	176,000.00	—	176,000.00	3.17	—	—	3.17		
Medford	21,073	18,817,409	169,650.00	356,100.00	23,596.13	549,346.13	53,256.00	602,602.13	2.79	0.13	0.28	3.20		
Middleborough	8,865	8,392,080	93,150.00	10,000.00	—	103,150.00	22,000.00	125,150.00	1.23	—	0.26	1.49		
Milford	15,008	15,042,524	132,000.00	221,000.00	35,467.09	388,467.09	—	388,467.09	2.35	0.23	—	2.58		

NET DEBT, JANUARY 1, 1939, AND RATIO OF NET DEBT TO VALUATION: TOWNS OVER 5,000 POPULATION — Concluded

Towns (Over 5,000 Population)	Population	Valuation, 1938 including Motor Vehicles	NET DEBT, JANUARY 1, 1939					RATIO OF NET DEBT TO VALUATION				
			GENERAL DEBT				Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Tax Title Debt	Enter- prise Debt	Total Debt
			GENERAL DEBT									
			Inside Limit	Outside Limit	Tax Title Debt	Total						
Millbury	6,879	\$5,363,581	\$11,000.00	\$27,800.00	\$15,738.97	\$54,538.97	—	\$449,000.00	0.72	0.30	—	1.02
Milton	18,147	41,794,266	678,000.00	—	—	678,000.00	—	1,127,000.00	1.62	—	1.08	2.70
Monson	5,193	2,927,196	—	29,000.00	—	29,000.00	—	29,000.00	0.99	—	—	0.99
Montague	7,967	9,896,017	65,816.86	130,683.14	—	196,500.00	—	196,500.00	1.99	—	—	1.99
Natick	14,394	19,821,532	130,500.00	232,200.00	—	362,700.00	82,858.50	445,558.50	1.83	—	0.42	2.25
Needham	11,828	25,134,954	257,000.00	313,000.00	—	570,000.00	6,000.00	576,000.00	2.27	—	0.02	2.29
North Andover	7,164	7,710,704	45,000.00	—	20,317.70	65,317.70	5,000.00	70,317.70	0.58	0.26	0.07	0.91
North Attleborough	10,202	10,319,381	12,000.00	8,000.00	—	20,000.00	—	20,000.00	0.19	—	—	0.19
North Attleborough	10,577	7,075,676	101,500.00	87,000.00	—	188,500.00	19,000.00	207,500.00	2.66	—	0.27	2.93
Northbridge	15,574	23,524,873	519,462.00	320,615.00	21,251.48	861,328.48	120,000.00	981,328.48	3.57	0.09	0.51	4.17
Norwood	5,383	4,951,938	46,800.00	111,000.00	—	157,800.00	9,500.00	167,300.00	3.19	—	0.19	3.38
Orange	9,437	7,484,468	32,500.00	66,500.00	—	99,000.00	—	99,000.00	1.32	—	—	1.32
Palmer	13,183	22,185,033	97,750.00	163,000.00	—	260,750.00	30,000.00	290,750.00	1.18	—	0.13	1.31
Plymouth	7,580	7,819,228	101,365.86	50,634.14	29,513.82	181,513.82	18,000.00	199,513.82	1.94	0.38	0.23	2.55
Randolph	10,703	17,423,466	27,600.00	290,000.00	16,921.82	334,521.82	176,500.00	511,021.82	1.82	0.10	1.01	2.93
Reading	7,890	8,288,308	60,000.00	148,300.00	—	208,300.00	36,000.00	244,300.00	2.51	—	0.44	2.95
Rockland	15,076	17,018,052	322,280.00	360,720.00	273,484.40	956,484.40	36,000.00	992,484.40	4.01	1.61	0.21	5.83
Saugus	5,475	5,475,005	54,500.00	—	—	54,500.00	—	54,500.00	1.00	—	—	1.00
Seekonk	5,011	5,475,005	54,500.00	—	—	54,500.00	—	54,500.00	1.00	—	—	1.00
Shrewsbury	7,144	9,054,348	8,000.00	34,000.00	—	42,000.00	105,000.00	147,000.00	0.46	—	1.16	1.62
Somerset	5,656	13,290,357	42,750.00	106,000.00	—	148,750.00	336,000.00	484,750.00	1.13	—	2.54	3.67
Southbridge	18,786	13,012,363	118,226.00	170,774.00	—	289,000.00	—	289,000.00	2.22	—	—	2.22
South Hadley	6,338	8,205,686	128,000.00	85,510.00	11,227.96	179,227.96	—	179,227.96	2.05	0.13	—	2.18
Spencer	6,487	4,937,955	79,490.00	40,000.00	—	119,490.00	53,000.00	172,490.00	3.34	—	1.07	4.41
Stoneham	10,841	15,096,645	157,500.00	97,000.00	49,401.72	303,901.72	38,000.00	341,901.72	1.68	0.33	0.25	2.26
Stoughton	8,478	8,622,793	45,000.00	137,000.00	—	182,000.00	46,000.00	228,000.00	2.11	—	0.53	2.64
Swampscott	10,480	24,486,148	307,100.00	302,900.00	—	610,000.00	13,500.00	623,500.00	2.49	—	0.06	2.55
Tewksbury	6,563	4,802,359	3,000.00	41,000.00	—	44,000.00	—	44,000.00	0.92	—	—	0.92
Uxbridge	6,397	7,152,567	33,451.00	94,899.00	—	128,350.00	—	128,350.00	1.79	—	—	1.79
Wakefield	16,494	21,612,080	194,000.00	141,000.00	—	335,000.00	146,000.00	481,000.00	1.55	—	0.68	2.23
Ware	7,727	12,797,678	36,000.00	227,265.00	—	263,265.00	56,000.00	319,265.00	2.05	—	0.44	2.49
Wareham	6,047	5,719,435	57,500.00	39,600.00	—	97,100.00	15,500.00	112,600.00	1.70	—	0.27	1.97
Wareham	6,047	5,719,435	57,500.00	39,600.00	—	97,100.00	15,500.00	112,600.00	1.70	—	0.27	1.97
Watertown	35,827	13,758,498	107,500.00	17,800.00	—	125,300.00	5,000.00	130,300.00	0.91	—	—	0.91
Watertown	35,827	13,758,498	107,500.00	17,800.00	—	125,300.00	5,000.00	130,300.00	0.91	—	—	0.91
Webster	13,837	10,415,617	40,000.00	229,000.00	4,625.61	1,097,000.00	20,000.00	1,117,000.00	2.05	0.05	0.01	2.06
Wellesley	13,376	45,065,002	659,150.00	440,850.00	—	1,100,000.00	219,000.00	1,319,000.00	2.58	0.49	0.19	2.82
Westborough	6,073	4,952,421	—	—	—	—	—	—	—	—	—	—
West Springfield	17,118	24,165,399	334,000.00	328,000.00	—	662,000.00	44,000.00	706,000.00	2.74	—	0.18	2.92
Weymouth	21,748	48,436,488	444,000.00	—	—	444,000.00	116,000.00	560,000.00	0.92	—	0.24	1.16
Whitman	7,591	8,062,768	64,000.00	24,000.00	—	88,000.00	6,000.00	94,000.00	1.09	—	0.08	1.17
Winchendon	6,603	5,158,822	37,450.00	162,150.00	—	199,600.00	—	199,600.00	3.87	—	—	3.87
Winchester	13,371	33,632,400	428,000.00	135,000.00	—	563,000.00	4,000.00	567,000.00	1.68	—	0.01	1.69
Wintthrop	17,001	25,697,817	115,000.00	88,500.00	—	203,500.00	10,000.00	213,500.00	0.79	—	0.04	0.83
87 Towns	976,321	\$1,467,095,645	\$12,864,835.58	\$11,919,155.75	\$802,674.68	\$25,586,666.01	\$4,922,665.09	\$30,509,331.10	1.69	0.05	0.34	2.08

NET DEBT, JANUARY 1, 1939, AND RATIO OF NET DEBT TO VALUATION: TOWNS UNDER 5,000 POPULATION

Towns (Under 5,000 Population)	Population	Valuation, 1938 including Motor Vehicles	NET DEBT, JANUARY 1, 1939					RATIO OF NET DEBT TO VALUATION				
			GENERAL DEBT				Total Net Debt	Enterprise Debt (Outside Limit)	General Debt	Tax Title Debt	Enter- prise Debt	Total Debt
			Inside Limit	Outside Limit	Limit	Total						
Acton	2,635	\$3,809,117	\$10,000.00	\$6,000.00	—	\$16,000.00	—	\$16,000.00	0.42	—	—	0.42
Acushnet	3,951	2,753,611	17,250.00	14,000.00	—	31,250.00	—	31,250.00	1.13	—	—	1.13
Alford	210	310,249	—	—	—	1,500.00	—	1,500.00	0.48	—	—	0.48
Ashburnham	2,051	1,711,080	—	1,000.00	—	1,000.00	—	1,000.00	0.06	—	—	0.06
Ashby	957	1,094,882	4,500.00	—	—	4,500.00	—	4,500.00	0.41	—	—	0.41
Ashtland	2,497	2,956,838	21,500.00	28,000.00	—	49,500.00	—	\$37,000.00	1.68	—	1.25	2.93
Avon	2,362	1,876,043	31,686.00	24,314.00	\$2,681.94	58,681.94	—	58,681.94	2.99	0.14	—	3.13
Ayer	3,861	3,748,823	35,000.00	21,000.00	—	56,000.00	—	56,000.00	1.49	—	—	1.49
Becket	723	852,606	3,000.00	2,500.00	—	5,500.00	—	—	0.65	—	—	0.65
Bedford	3,185	3,051,174	—	34,000.00	—	34,000.00	17,600.00	51,600.00	1.11	—	0.58	1.69
Belchertown	3,863	1,622,751	1,800.00	8,000.00	—	9,800.00	—	9,800.00	0.60	—	—	0.60
Bellingham	3,056	2,386,624	66,000.00	10,800.00	5,000.00	81,800.00	—	81,800.00	3.22	0.21	—	3.43
Berkley	1,156	908,477	7,850.00	—	—	7,850.00	—	7,850.00	0.86	—	—	0.86
Berlin	1,091	1,148,349	—	2,500.00	—	2,500.00	—	2,500.00	0.22	—	—	0.22
Blackstone	4,588	2,450,004	64,400.00	22,920.00	—	87,320.00	—	87,320.00	3.56	—	—	3.56
Blandford	469	836,985	4,000.00	—	—	4,000.00	18,200.00	22,200.00	0.48	—	2.17	2.65
Bolton	739	1,154,199	1,000.00	—	—	1,000.00	—	1,000.00	0.09	—	—	0.09
Bourne	3,336	5,704,461	66,500.00	—	—	66,500.00	—	66,500.00	0.69	—	—	0.69
Boylston	1,361	1,022,786	4,500.00	—	—	4,500.00	—	4,500.00	0.59	—	—	0.59
Brewster	715	2,318,716	7,000.00	—	—	7,000.00	—	7,000.00	0.30	—	—	0.30
Brimfield	892	1,036,921	1,100.00	—	—	1,100.00	—	1,100.00	0.11	—	—	0.11
Brookfield	1,309	1,241,154	4,000.00	5,000.00	—	9,000.00	14,000.00	23,000.00	0.72	—	1.13	1.85
Burlington	2,146	2,443,517	51,768.00	54,232.00	10,256.71	116,256.71	—	116,256.71	4.34	0.42	—	4.76
Charlmont	923	1,043,036	4,500.00	—	—	4,500.00	—	4,500.00	0.43	—	—	0.43
Charlton	2,366	1,928,643	8,500.00	13,000.00	—	21,500.00	—	21,500.00	1.11	—	—	1.11
Chatham	2,050	6,627,824	3,000.00	3,000.00	—	6,000.00	—	6,000.00	0.45	—	—	0.45
Cheshire	1,660	1,177,646	8,000.00	3,000.00	—	11,000.00	—	11,000.00	0.93	—	—	0.93
Chester	1,362	1,247,392	3,200.00	10,500.00	—	13,700.00	33,500.00	47,200.00	1.10	—	2.68	3.78
Chesterfield	445	560,031	900.00	—	—	900.00	—	900.00	0.16	—	—	0.16
Chilmark	253	721,661	8,000.00	—	—	8,000.00	—	8,000.00	1.11	—	—	1.11
Clarkburg	1,333	600,186	15,696.00	13,804.00	—	29,500.00	—	29,500.00	4.92	—	—	4.92
Cobasset	3,418	10,576,042	48,000.00	7,000.00	—	55,000.00	—	55,000.00	0.52	—	—	0.52
Cohran	1,554	1,923,388	—	6,000.00	—	6,000.00	—	6,000.00	0.49	—	—	0.49
Cumington	610	535,123	—	—	—	—	990.00	990.00	—	—	0.19	0.19
Dalton	4,282	5,394,157	53,320.00	8,000.00	—	61,320.00	—	61,320.00	1.14	—	—	1.14
Deerfield	2,963	4,318,275	27,000.00	131,000.00	—	158,000.00	—	158,000.00	3.66	—	—	3.66
Dennis	2,017	5,217,754	37,500.00	37,500.00	—	75,000.00	—	37,500.00	0.72	—	—	0.72
Dighton	3,116	3,248,256	56,000.00	—	—	56,000.00	—	56,000.00	1.72	—	—	1.72
Douglas	2,403	1,677,764	4,000.00	4,000.00	—	8,000.00	—	4,000.00	0.24	—	—	0.24
Dover	1,305	4,187,213	30,000.00	—	—	30,000.00	—	30,000.00	0.72	—	—	0.72
Dudley	4,568	2,690,152	60,000.00	24,000.00	—	84,000.00	—	87,000.00	3.12	—	0.11	3.23
Dunstable	419	501,546	—	—	—	—	3,000.00	2,250.00	—	—	0.45	0.45
Duxbury	2,244	7,500,399	40,000.00	—	—	40,000.00	—	40,000.00	0.53	—	—	0.53
East Bridgewater	3,670	4,570,410	71,872.00	—	—	71,872.00	17,500.00	97,764.22	1.73	0.03	0.38	2.14
East Brookfield	945	1,063,813	6,000.00	3,000.00	1,264.22	9,000.00	4,000.00	13,000.00	0.85	—	0.37	1.22
Eastham	606	1,416,910	15,000.00	—	—	15,000.00	—	15,000.00	1.06	—	—	1.06

NET DEBT, JANUARY 1, 1939, AND RATIO OF NET DEBT TO VALUATION: TOWNS UNDER 5000 POPULATION — Continued

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P.D. 16

Towns (Under 5,000 Population)	Population	Valuation, 1938 including Motor Vehicles	NET DEBT, January 1, 1939				RATIO OF NET DEBT TO VALUATION			
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Tax Title Debt	Enter- prise Debt	Total Debt
			Inside Limit	Outside Limit						
East Longmeadow	3,375	\$4,101,579	\$49,000.00	—	—	\$49,000.00	1.20	—	0.57	1.77
Edgartown	1,399	4,262,438	25,800.00	\$10,000.00	—	35,800.00	0.84	—	—	0.84
Essex	1,486	1,767,979	8,000.00	2,000.00	—	10,000.00	0.57	—	—	0.57
Gay Head	138	165,329	—	2,100.00	—	2,100.00	1.27	—	—	1.27
Georgetown	2,069	1,790,508	1,000.00	5,500.00	—	6,500.00	0.36	—	5.81	6.17
Goshen	257	363,539	4,250.00	—	—	4,250.00	1.17	—	—	1.17
Groton	129	1,287,063	2,000.00	—	—	2,000.00	0.16	—	—	0.16
Grosville	704	1,903,676	23,500.00	—	—	23,500.00	1.23	—	—	1.23
Groveland	2,534	3,831,073	7,000.00	—	—	7,000.00	0.18	—	—	0.18
Hadley	2,219	1,633,063	7,500.00	—	—	7,500.00	—	—	0.61	0.61
Hamilton	2,711	3,039,228	68,800.00	—	—	73,000.00	0.25	—	—	0.25
Hamden	2,235	5,692,504	5,600.00	5,000.00	—	10,600.00	1.28	—	0.12	1.40
Hampden	854	785,169	25,000.00	—	—	25,000.00	0.71	—	—	0.71
Hampden	2,709	3,553,666	3,000.00	22,500.00	—	25,500.00	1.33	—	7.15	8.48
Hanson	2,417	2,874,905	3,000.00	—	—	3,000.00	0.10	1.17	—	1.46
Hardwick	2,379	1,942,223	86,000.00	12,750.00	\$22,750.00	120,000.00	0.81	—	1.92	1.98
Harwich	2,373	6,900,474	20,000.00	—	—	20,000.00	1.23	—	—	1.23
Hatfield	2,433	2,715,475	3,000.00	—	—	3,000.00	0.74	—	—	0.74
Hawley	308	244,415	3,000.00	—	—	3,000.00	1.23	—	—	1.23
Heath	368	395,203	4,850.00	—	—	4,850.00	—	—	—	—
Hensdale	1,144	1,028,027	12,322.00	18,188.40	—	30,510.40	2.97	—	—	2.97
Holbrook	3,364	3,243,121	21,200.00	54,000.00	—	75,200.00	2.32	—	0.21	2.53
Holden	3,914	3,494,280	12,000.00	12,000.00	—	24,000.00	0.69	—	0.23	0.92
Holliston	2,925	3,813,750	12,000.00	1,000.00	—	13,000.00	0.34	—	—	0.34
Hopedale	3,068	3,108,071	54,000.00	—	—	54,000.00	1.74	—	—	1.74
Hopkinton	2,616	2,952,397	27,000.00	1,000.00	—	28,000.00	0.95	—	0.93	1.88
Hubbardston	1,000	834,303	11,283.00	8,717.00	—	20,000.00	2.40	—	—	2.40
Hull	1,345	17,866,433	45,000.00	20,000.00	—	65,000.00	0.36	—	—	0.36
Huntington	2,619	1,101,026	8,000.00	—	—	8,000.00	0.73	—	—	0.73
Kingston	2,743	4,607,623	—	—	—	—	—	—	0.87	0.87
Lancaster	2,590	2,946,672	—	—	—	—	—	—	0.51	0.51
Lee	4,178	4,426,814	39,465.00	60,182.00	—	79,900.00	1.80	—	—	1.80
Leicester	4,426	3,778,392	45,000.00	62,835.00	5,558.04	107,858.04	3.03	0.16	—	3.19
Lenox	2,706	6,108,331	—	—	—	—	0.74	—	—	0.74
Lincoln	1,573	3,482,749	—	—	—	—	—	—	1.44	1.44
Littleton	1,530	3,062,051	54,000.00	—	—	54,000.00	1.76	—	0.18	1.94
Lynnfield	1,896	4,282,668	32,000.00	—	—	32,000.00	0.75	—	—	0.75
Mannchester	2,509	11,065,500	8,000.00	51,000.00	—	59,000.00	0.53	—	—	0.53
Marion	1,867	5,657,476	135,000.00	—	—	135,000.00	2.38	—	0.02	2.40
Marshfield	2,073	7,365,894	35,659.00	95,341.00	—	131,000.00	1.64	—	5.78	7.42
Mashpee	380	970,901	17,776.00	—	3,939.14	21,715.14	2.78	0.40	—	3.18
Mattapoisett	1,682	3,686,207	—	24,000.00	—	24,000.00	0.65	—	0.63	1.28
Medfield	4,162	2,948,980	2,000.00	19,000.00	—	21,000.00	0.71	—	4.51	5.22

NET DEBT, JANUARY 1, 1939, AND RATIO OF NET DEBT TO VALUATION: TOWNS UNDER 5,000 POPULATION — Concluded

TOWNS (Under 5,000 Population)	Population	Valuation, 1938 including Motor Vehicles	NET DEBT, JANUARY 1, 1939					RATIO OF NET DEBT TO VALUATION				
			GENERAL DEBT				Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Tax Title Debt	Enter- prise Debt	Total Debt
			Inside Limit	Outside Limit	Tax Title Debt	Total						
Templeton	•	•	\$30,000.00	\$21,500.00	\$2,831.61	\$54,331.61	—	\$54,331.61	1.79	0.10	—	1.89
Tisbury	•	•	—	54,000.00	—	54,000.00	\$3,000.00	57,000.00	0.98	—	0.05	1.03
Topsheld	•	•	45,000.00	—	—	45,000.00	—	45,000.00	1.46	—	—	1.46
Townsend	•	•	—	—	774.51	774.51	116,000.00	116,774.51	1.46	0.03	5.19	5.22
Truro	•	•	17,000.00	—	—	17,000.00	—	17,000.00	1.01	—	—	1.01
Tyngsborough	•	•	2,675.00	—	5,396.38	8,071.38	—	8,071.38	0.20	0.41	—	0.61
Tyringham	•	•	700.00	—	—	700.00	—	700.00	0.16	—	—	0.16
Upton	•	•	—	1,500.00	—	1,500.00	—	1,500.00	0.11	—	—	0.11
Wales	•	•	365.521	1,500.00	—	1,500.00	—	1,500.00	0.56	—	—	0.56
Warren	•	•	2,157.129	25,500.00	3,800.00	63,300.00	—	63,300.00	2.76	0.17	—	2.93
Warwick	•	•	565	—	—	1,000.00	—	1,000.00	0.25	—	—	0.25
Wayland	•	•	6,365.00	59,635.00	—	66,000.00	29,000.00	95,000.00	1.14	—	0.50	1.64
Wellfleet	•	•	2,125.237	20,000.00	1,000.00	61,000.00	—	61,000.00	2.82	0.05	—	2.87
Wenham	•	•	4,012.689	1,000.00	—	3,000.00	—	3,000.00	0.07	—	—	0.07
West Boylston	•	•	2,415.544	23,005.00	—	55,000.00	—	55,000.00	2.28	—	—	2.28
West Bridgewater	•	•	3,336.073	—	—	—	11,300.00	11,300.00	—	—	0.34	0.34
West Brookfield	•	•	1,448.649	—	—	—	4,500.00	6,500.00	0.14	—	0.31	0.45
Westford	•	•	3,838.602	50,900.00	—	2,000.00	—	50,900.00	1.33	—	—	1.33
Westminster	•	•	1,685.245	—	—	30,000.00	—	30,000.00	1.78	—	—	1.78
West Newbury	•	•	1,321.040	3,750.00	—	3,750.00	—	3,750.00	0.28	—	5.75	6.03
Weston	•	•	1,142.355	—	—	136,000.00	—	136,000.00	1.22	—	1.32	2.54
Westport	•	•	5,884.886	30,000.00	—	81,000.00	—	81,000.00	1.38	—	—	1.38
West Stockbridge	•	•	1,206.086	5,000.00	—	12,000.00	—	12,000.00	0.99	—	—	0.99
Westwood	•	•	6,070.446	—	—	5,500.00	—	5,500.00	0.09	—	—	0.09
Wilbraham	•	•	3,247.876	6,000.00	—	6,000.00	—	6,000.00	0.19	—	1.66	1.85
Williamsburg	•	•	1,350.970	—	—	27,000.00	—	27,000.00	2.00	—	—	2.00
Williamstown	•	•	6,954.376	38,000.00	—	41,000.00	—	41,000.00	0.59	—	—	0.59
Wilmington	•	•	4,4272	10,000.00	28,392.69	56,392.69	—	318,192.69	0.63	0.63	5.82	7.08
Wrentham	•	•	3,796.165	18,000.00	—	53,000.00	—	61,000.00	1.40	—	0.21	1.61
Yarmouth	•	•	5,591.613	37,740.00	—	86,000.00	—	51,000.00	1.54	—	0.91	2.45
Totals	•	•	\$3,568,078.00	\$2,285,582.34	\$142,807.29	\$5,996,467.63	\$4,142,990.00	\$10,139,457.63	1.03	0.02	0.73	1.78

*Less than one one-hundredth of one per cent.

*Includes population of 51 towns having no funded debt.

*Includes valuation of 51 towns having no funded debt.

TABLE A — ASSESSMENTS DURING YEARS ENDING NOVEMBER 30

	Amount Assessed, 1932	Accruing to Commonwealth, 1932	Amount Assessed, 1933	Accruing to Commonwealth, 1933	Amount Assessed, 1934	Accruing to Commonwealth, 1934	Amount Assessed, 1935	Accruing to Commonwealth, 1935
Domestic business corporations	\$6,942,053 86	\$1,157,008 98	\$5,357,109 90	\$892,851 65	\$5,682,984 65	\$947,164 11	\$6,004,254 08*	\$1,452,494 84
Foreign business corporations	2,189,364 23	1,684,894 04	1,894,651 47	315,775 24	1,978,699 38	329,783 23	2,114,701 56*	533,667 93
Insurance premium tax	1,905,604 66	1,905,604 66	1,692,853 65	1,692,853 65	1,594,354 33	1,594,354 33	1,702,290 36	1,702,290 36
Life insurance excise	2,030,784 74	2,030,784 74	2,071,175 55	2,071,175 55	2,136,568 09	2,136,568 09	2,228,693 45	2,228,693 45
Savings bank insurance	19,346 24	19,346 24	22,418 65	22,418 65	24,530 48	24,530 48	30,158 79	30,158 79
Inheritance tax	8,308,807 28	8,308,807 28	6,142,192 36	6,142,192 36	5,297,542 40	5,297,542 40	5,201,804 56*	5,201,804 56
Estate tax	2,917,994 10	2,917,994 10	2,046,184 20	2,046,184 20	867,116 85	867,116 85	847,246 67	847,246 67
Savings bank deposits	2,629,748 65	2,629,748 65	2,332,601 86	2,332,601 86	2,096,149 82	2,096,149 82	1,868,675 10	1,868,675 10
Savings department of trust com- panies deposits	164,848 73	164,848 73	108,773 66	108,773 66	112,133 04	112,133 04	135,959 17	135,959 17
Massachusetts Hospital Life Insur- ance Company deposits	24,544 08	24,544 08	23,709 94	23,709 94	20,395 00	20,395 00	19,676 52	19,676 52
National bank tax	83,856 58	42,015 30	364,630 46	191,659 40	289,854 16	149,339 20	425,574 96	425,574 96
Trust company tax	305,448 59	73,643 17	202,985 70	49,499 35	164,016 08	44,480 30	206,865 04	206,865 04
Public service corporations	3,550,535 53	1,814,824 25	2,354,104 50	968,386 31	2,622,972 42	1,167,492 28	2,666,089 22*	1,607,215 71
Stock transfer tax	308,204 58	308,204 58	302,536 99	302,536 99	211,576 94	211,576 94	264,855 28	264,855 28
Income tax	18,491,337 81	576,500 00	\$12,923,142 04	556,338 99	†14,218,523 09	599,194 25	†16,366,740 73*	2,274,549 74
Gasoline tax	16,837,151 58	10,898,001 58	16,729,835 37	16,729,835 37	17,548,452 62	17,548,452 62	18,193,096 26	18,193,096 26
Care and custody of deposits	2,900 62	2,900 62	3,093 83	3,093 83	3,125 57	3,125 57	3,112 89	3,112 89
Commissions and inquests expense	55,060 62	55,060 62	13,602 89	13,602 89	28,514 84	28,514 84	40,684 74	40,684 74
Alcoholic Beverages	—	—	**467,367 32	467,367 32	2,758,574 38	2,758,574 38	3,492,338 47	3,492,338 47
Totals	\$66,787,601 38	\$33,294,740 52	\$55,052,970 04	\$ 834,030,846 91	\$57,656,384 14	†\$35,936,787 71	61,952,797 85	\$40,528,960 48

*Includes 10% additional tax assessed under Chap. 480, Acts of 1935 in 1935 year.

**1933 first year. †Began April 7, 1933.

‡Does not include \$363,886.72 accruing to the Commonwealth under Chap. 357 of 1933.

††Does not include \$1,697,695.98 accruing to the Commonwealth under Chap. 357 of 1933.

‡‡Does not include \$1,500,000 accruing to the Commonwealth under Chap. 357 of 1933.

TABLE A — ASSESSMENTS DURING YEARS ENDING NOVEMBER 30 — Concluded

	Amount Assessed, 1936	Accruing to Commonwealth, 1936	Amount Assessed, 1937	Accruing to Commonwealth, 1937	Amount Assessed, 1938	Accruing to Commonwealth, 1938	Amount Assessed, 1939	Accruing to Commonwealth, 1939
Domestic business corporations	\$7,875,050 26*	\$2,285,338 57	\$8,803,514 00*	\$2,929,273 86	\$9,015,674 07*	\$2,865,148 05	\$7,739,929 95*	\$3,017,543 37
Foreign business corporations	3,069,454 85*	1,856,578 71	3,514,656 00*	1,908,133 51	3,702,260 08*	1,971,759 13	3,153,896 34*	1,797,509 30
Insurance premium tax	1,856,578 71	2,348,113 33	2,479,439 16	2,479,439 16	2,600,251 35	2,600,251 35	2,723,730 42	2,723,730 42
Life insurance excise	2,348,113 33	34,372 65	41,987 03	41,987 03	48,286 33	48,286 33	68,290 23	68,290 23
Savings bank insurance	34,372 65	5,325,537 31*	7,657,645 69*	7,657,645 69	7,068,739 28	7,068,739 28	9,841,195 10*	9,841,195 10
Inheritance tax	5,325,537 31*	377,560 42	377,262 40	377,262 40	269,367 64	269,367 64	2,612,094 24	2,612,094 24
Estate tax	377,560 42	1,714,389 97	1,513,215 62	1,513,215 62	1,241,395 73	1,241,395 73	1,077,535 81	1,077,535 81
Savings bank deposits	1,714,389 97	131,181 90	120,358 09	120,358 09	98,477 13	98,477 13	93,437 48	93,437 48
Savings department of trust com- panies deposits	131,181 90	16,936 63	8,852 12	8,852 12	5,688 07	5,688 07	18,816 30	18,816 30
Massachusetts Hospital Life Insur- ance Company deposits	16,936 63	266,812 68	365,033 82	365,033 82	444,757 80	444,757 80	384,200 20	384,200 20
National bank tax	266,812 68	230,204 51	322,777 04	322,777 04	306,796 73	306,796 73	265,220 19	265,220 19
Trust company tax	230,204 51	—	—	—	—	—	2,515 47	2,515 47
Banking companies	—	—	—	—	—	—	—	—
Public service corporations	3,610,795 66*	2,544,587 02	4,623,304 13*	3,481,401 03	3,031,136 75*	1,960,024 64	**4,689,141 46*	3,621,008 95
Stock transfer tax	377,002 60	377,002 60	306,505 38	306,505 38	292,206 84	222,296 84	267,573 64	267,573 64
Income tax	††17,993,247 58*	2,447,174 11	††24,369,149 90*	3,029,169 67	††23,517,268 74*	3,012,625 22	††18,171,588 30*	3,090,052 91
Gasoline tax	19,423,413 24	19,423,413 24	20,777,656 95	20,777,656 95	20,548,043 26	15,548,043 26	20,455,079 10	10,855,079 10
Care and custody of deposits	3,216 62	3,216 62	3,224 70	3,224 70	3,810 29	3,810 29	4,392 80	4,392 80
Commissions and inquests expense	205 23	205 23	327 86	327 86	327 86	327 86	256 68	256 68
Alcoholic Beverages	4,153,825 74	4,153,825 74	4,843,430 29	4,843,430 29	4,541,921 69	4,541,921 69	5,220,468 83	5,220,468 83
Motor vehicle excise	—	—	63,638 59	63,638 59	48,959 08	48,959 08	33,694 94	33,694 94
Cigarette tax (temporary)	—	—	—	—	—	—	1,208,863 16	1,208,863 16
Totals	\$68,807,899 80	\$43,536,451 24	\$82,275,201 88	\$50,314,422 81	\$78,687,217 85	\$42,259,576 12	\$79,829,379 94	\$46,204,469 12

††Does not include \$1,500,000 accruing to the Commonwealth under Chap. 357 of 1933.

*Includes 10% additional tax under Chap. 397, Acts of 1936 in 1936 year, 10% additional tax under Chap. 422, Acts of 1937 in 1937 year, 10% additional tax under Chap. 502, Acts of 1938 in 1938 year, and 15% additional tax under Chap. 454, Acts of 1939 in 1939 year.

**\$1,067,142.51 was distributed in March, 1940.

TABLE B — COLLECTIONS DURING THE YEAR ENDING NOVEMBER 30, 1939

	Previous Years	1931	1932	1933	1934	1935	1936	1937
Domestic Business Corporation Tax, Special	\$2,109.75	-	-	-	-	-	-	-
Domestic Business Corporation Tax, 1920	8,083.78	-	-	-	-	-	-	-
Domestic Business Corporation Tax, 1921	Loss 2,842.01	-	-	-	-	-	-	-
Domestic Business Corporation Tax, 1922	Loss 1,902.54	-	-	-	-	-	-	-
Domestic Business Corporation Tax, 1923	Loss 1,679.49	-	-	-	-	-	-	-
Domestic Business Corporation Tax, 1924	Loss 1,175.15	-	-	-	-	-	-	-
Domestic Business Corporation Tax, 1925	Loss 1,464.58	-	-	-	-	-	-	-
Domestic Business Corporation Tax, 1926	Loss 376.15	-	-	-	-	-	-	-
Domestic Business Corporation Tax, 1927	Loss 380.68	-	-	-	-	-	-	-
Domestic Business Corporation Tax, 1928	Loss 1,859.07	-	-	-	-	-	-	-
Domestic Business Corporation Tax, 1929	Loss 1,929.30	-	-	-	-	-	-	-
Domestic Business Corporation Tax, 1930	Loss 3,591.80	Loss \$24.48	\$124.60	Loss \$121.62	\$3,168.74	\$1,714.30	\$9,448.41	\$130,314.42
Foreign Business Corporation Tax	-	-	-	Loss 1,912.81	22,472.97	8,906.02	6,265.64	39,124.96
Insurance Premium Tax	-	-	10.48	3,352.30	675.64	-	.22	Loss 2.38
Life Insurance Excise	-	-	-	-	-	-	-	Loss 194.92
Savings Bank Life Insurance Tax	-	-	-	-	-	-	-	-
Estate Tax	-	-	-	-	-	-	-	-
Inheritance Tax	-	-	-	-	-	-	-	-
Inheritance War Bonus Tax	-	-	-	-	-	-	-	-
Mass. Hospital Life Insurance Tax	-	-	-	-	-	-	-	-
Savings Bank Deposit Tax	-	-	-	-	-	-	-	Loss 961.65
Savings Dept. of Trust Company Tax	-	-	-	-	-	-	-	-
National Bank Tax, 1928	-	-	-	-	-	-	-	Loss 902.94
Trust Company Tax	Loss 4,171.04	-	-	-	3,013.23	-	Loss 23,156.07	Loss 2,582.92
Finance Company Tax	-	-	-	-	-	-	-	-
Aqueduct Company Tax	-	-	-	-	-	-	-	-
Gas and Electric Light Company Tax	-	-	-	-	-	-	-	-
Power Company Tax	-	-	-	-	-	-	-	-
Railroad Company Tax	-	-	-	-	-	-	-	-
Safe Deposit Company Tax	-	-	-	-	-	-	-	-
Street Railway Company Tax	-	-	-	-	-	-	-	-
Tel. and Tel. Company Tax	-	-	-	-	-	-	-	-
Water Company Tax	-	-	-	-	-	-	-	-
Stock Transfer Tax	-	-	-	-	-	-	-	-
Motor Vehicle Tax	-	-	-	-	-	-	-	-
Alcoholic Beverage Excise	-	-	-	-	-	-	-	-
Gasoline Excise	-	-	-	-	-	-	4.09	165.23
Cigarette Taxes	-	-	-	-	-	-	-	-

Special State Tax, Old Age Assistance	-	-	-	-	11.00	-	-	-	-
Income Tax	-	-	-	363.45	126.30	-	-	851.23	-
Certification of Town Notes	-	-	-	-	-	-	-	-	162,473.27
Foreign Corporation Filing Fee	-	-	-	-	-	-	-	-	-
Voluntary Association Registration Fee	-	-	-	-	-	-	-	-	-
Expense of Inquests	-	-	-	-	-	-	-	-	-
Care and Custody of Deposits	-	-	-	-	-	-	-	-	-
Sales of Books, Forms, etc.	-	-	-	-	-	-	-	-	-
Auditing and Installing Systems of Accounts	-	-	-	-	-	-	-	-	-
County Personnel	-	-	-	-	-	-	-	-	-
Writs, Fees and Copies	-	-	-	-	-	-	-	-	-
Costs and Unclassified Receipts	-	-	-	-	-	-	-	-	-
Totals	\$3,573.05	\$252.60	\$498.53	\$5,280.79	\$29,669.33	\$11,471.55	\$2,658.50	\$332,498.91	

TABLE B — COLLECTIONS DURING THE YEAR ENDING NOVEMBER 30, 1939 — Concluded

	1938	1939	1940	1941	Accrues to Cities and Towns	Accrues to Commonwealth	Accrues to War Bonus	Totals
Domestic Business Corporation Tax, Special						\$2,109.75		\$2,109.75
Domestic Business Corporation Tax, 1920	-	-	-	-	-	-	-	-
Domestic Business Corporation Tax, 1921	-	-	-	-	-	-	-	-
Domestic Business Corporation Tax, 1922	-	-	-	-	-	-	-	-
Domestic Business Corporation Tax, 1923	-	-	-	-	-	-	-	-
Domestic Business Corporation Tax, 1924	-	-	-	-	-	-	-	-
Domestic Business Corporation Tax, 1925	-	-	-	-	-	-	-	-
Domestic Business Corporation Tax, 1926	-	-	-	-	-	-	-	-
Domestic Business Corporation Tax, 1927	-	-	-	-	-	-	-	-
Domestic Business Corporation Tax, 1928	-	-	-	-	-	-	-	-
Domestic Business Corporation Tax, 1929	-	-	-	-	-	-	-	-
Domestic Business Corporation Tax, 1930	-	-	-	-	-	-	-	-
Foreign Business Corporation Tax	\$441,541.84	\$7,248,946.66	\$10,791.13	\$180.80				7,851,619.14
Insurance Premium Tax	55,353.98	3,099,799.17	4,244.46	11.68	\$9,288,452.45	1,801,258.38		3,238,091.69
Life Insurance Excise	16,391.46	1,766,898.25	-	-	-	1,787,325.97		1,787,325.97
Savings Bank Life Insurance Tax	Loss 10,424.60	2,701,434.93	-	-	-	2,690,805.41		2,690,805.41
Estate Tax	461.06	69,913.47	-	-	-	70,374.53		70,374.53
Inheritance Tax	-	2,272,174.59	-	-	-	2,272,174.59		2,272,174.59
Mass. Hospital Life Insurance Tax	-	8,807,061.75	-	-	-	8,807,061.75		8,807,061.75
Savings Bank Deposit Tax	-	3,211.56	-	-	-	3,211.56		3,211.56
Savings Dept. of Trust Company Tax	395.74	18,816.30	-	-	-	18,816.30		18,816.30
National Bank Tax, 1928	42.71	1,075,731.06	-	-	-	1,075,165.15		1,075,165.15
Trust Company Tax	Loss 27,775.95	92,704.17	-	-	-	92,746.88		92,746.88
Finance Company Tax	182.66	384,248.56	-	-	-	351,398.63		351,398.63
Aqueduct Company Tax	-	265,220.19	-	-	-	247,842.93		247,842.93
Gas and Electric Light Company Tax	-	1,822.26	-	-	-	1,822.26		1,822.26
Power Company Tax	-	61.92	-	-	-	61.92		61.92
Railroad Company Tax	-	2,150.81	-	-	-	2,150.81		2,150.81
Safe Deposit Company Tax	-	40,149.61	-	-	-	40,149.61		40,149.61
Street Railway Company Tax	-	217,977.22	-	-	-	217,977.22		217,977.22
Tel. and Tel. Company Tax	-	2,593.58	-	-	-	2,593.58		2,593.58
Water Company Tax	-	127.98	-	-	-	127.98		127.98
Stock Transfer Tax	-	2,617,588.50	-	-	-	2,617,588.50		2,617,588.50
Motor Vehicle Excise	-	2,591.78	-	-	-	2,591.78		2,591.78
Alcoholic Beverage Excise	1,697.33	267,573.64	-	-	-	267,573.64		267,573.64
Gasoline Excise	-	27,035.04	-	-	-	28,901.69		28,901.69
Cigarette Taxes	-	5,344,526.11	-	-	-	5,344,526.11		5,344,526.11
Special State Tax, Old Age Assistance	-	20,455,079.10	-	-	-	20,455,079.10		20,455,079.10
Income Tax	-	1,208,863.16	-	-	-	1,208,863.16		1,208,863.16
Certification of Town Notes	-	11.00	-	-	-	11.00		11.00
Foreign Corporation Filing Fee	448,701.74	18,113,400.96	60,279.04	-	16,158,283.69	2,638,624.34		18,796,908.03
Voluntary Association Registration Fee	-	6,839.00	-	-	-	6,839.00		6,839.00
	-	9,350.00	-	-	-	9,350.00		9,350.00
	-	1,800.00	-	-	-	1,800.00		1,800.00

Expense of Inquests	-	245.42	-	-	-	245.42	-	-	-
Care and Custody of Deposits	-	4,146.80	-	-	-	4,146.80	-	-	4,146.80
Sales of Books, Forms, etc.	-	22,279.30	-	-	-	22,279.30	-	-	22,279.30
Auditing and Installing Systems of Accounts	-	185,588.19	-	-	-	185,588.19	-	-	185,588.19
County Personnel	-	7,223.72	-	-	-	7,223.72	-	-	7,223.72
Writs, Fees and Copies	-	2,101.85	-	-	-	2,101.85	-	-	2,101.85
Costs and Unclassified Receipts	-	8,400.48	-	-	-	8,400.48	-	-	8,400.48
Totals	\$926,567.97	\$76,355,687.09	\$75,314.63	\$192.48	\$25,446,736.14	\$52,293,717.73	\$3,211.56	\$77,743,665.43	

TABLE BB—COLLECTIONS OF THE COMMISSIONER OF CORPORATIONS AND TAXATION FROM DECEMBER 1, 1938 TO NOVEMBER 30, 1939

	INCOME TAXES		DOMESTIC CORPORATION TAXES	FOREIGN CORPORATION TAXES
Taxes, Year of 1920	—		\$8,083.78	—
Taxes, Year of 1921	—	Loss	1,354.31	—
Taxes, Year of 1922	—	Loss	949.61	—
Taxes, Year of 1923	—	Loss	846.13	—
Taxes, Year of 1924	—	Loss	613.28	—
Taxes, Year of 1925	—	Loss	789.39	—
Taxes, Year of 1926	—	Loss	209.62	—
Taxes, Year of 1927	—	Loss	219.58	—
Taxes, Year of 1928	—		1,850.07	—
Taxes, Year of 1929	—		1,929.30	—
Taxes, Year of 1930	—		3,591.80	—
Taxes, Year of 1931	\$241.03	Loss	26.16	—
Taxes, Year of 1932	354.22		74.31	—
Taxes, Year of 1933	124.03	Loss	104.24	\$1,912.81
Taxes, Year of 1934	332.28		3,155.21	22,472.97
Taxes, Year of 1935	857.26		2,334.48	8,906.20
Taxes, Year of 1936	9,972.10		10,064.79	6,299.60
Taxes, Year of 1937	161,820.64		129,159.09	37,245.84
Taxes, Year of 1938	445,840.06		433,921.90	54,424.01
Taxes, Year of 1939	18,112,977.42		7,248,845.63	3,099,685.79
Taxes, Year of 1940	60,278.93		10,790.55	4,244.46
Taxes, Year of 1941	—		180.80	11.68
Interest on Taxes of 1921	—	Loss	1,487.70	—
Interest on Taxes of 1922	—	Loss	952.93	—
Interest on Taxes of 1923	—	Loss	833.36	—
Interest on Taxes of 1924	—	Loss	561.87	—
Interest on Taxes of 1925	—	Loss	675.19	—
Interest on Taxes of 1926	—	Loss	166.54	—
Interest on Taxes of 1927	—	Loss	161.10	—
Interest on Taxes of 1931	36.05		1.68	—
Interest on Taxes of 1932	9.23		50.29	—
Interest on Taxes of 1933	2.27	Loss	17.38	—
Interest on Taxes of 1934	6.47		13.53	—
Interest on Taxes of 1935	Loss 6.03	Loss	620.18	Loss .18
Interest on Taxes of 1936	124.11	Loss	616.38	Loss 33.96
Interest on Taxes of 1937	652.63		1,055.33	1,879.12
Interest on Taxes of 1938	2,861.68		7,619.94	929.97
Interest on Taxes of 1939	423.54		101.03	113.38
Interest on Taxes of 1940 . . . . .	.11		.58	—
Totals	\$18,796,908.03		\$7,851,619.14	\$3,238,091.69
INHERITANCE TAXES				
Taxes				\$8,750,743.13
War Bonus				3,211.56
Collateral				13,999.75
Interest on Collateral				—
Interest on Taxes				42,318.87
Total				\$8,810,273.31
ESTATE TAXES				
Taxes				\$2,281,284.43
Interest on Taxes				Loss 9,109.84
Total				\$2,272,174.59

INSURANCE TAXES

Insurance Premium Taxes — 1932		\$10.48
Insurance Premium Taxes — 1933		3,352.30
Insurance Premium Taxes — 1934		675.64
Insurance Premium Taxes — 1936		.22
Insurance Premium Taxes — 1937	Loss	2.38
Insurance Premium Taxes — 1938		16,391.46
Insurance Premium Taxes — 1939		1,766,898.25
Life Insurance Excise — 1937	Loss	194.92
Life Insurance Excise — 1938	Loss	10,424.60
Life Insurance Excise — 1939		2,701,424.93
Savings Bank Life Insurance Taxes — 1938		461.06
Savings Bank Life Insurance Taxes — 1939		69,913.47
Total		<u>\$4,548,505.91</u>

SAVINGS BANK TAXES

Savings Bank Deposit Taxes — 1937	Loss	\$961.65
Savings Bank Deposit Taxes — 1938		397.69
Interest on Savings Bank Deposit Taxes — 1938	Loss	1.95
Savings Bank Deposit Taxes — 1939		1,075,731.06
Savings Department of Trust Company Taxes — 1938		41.65
Interest on Savings Department of Trust Company Taxes — 1938		1.06
Savings Department of Trust Company Taxes — 1939		92,704.14
Interest on Savings Department of Trust Company Taxes — 1939		.03
Massachusetts Hospital Life Insurance Taxes — 1939		18,816.30
Total		<u>\$1,186,728.33</u>

NATIONAL BANK AND TRUST COMPANY TAXES

National Bank Taxes — 1928	Loss	\$2,570.75
Interest on National Bank Taxes — 1928	Loss	1,600.29
National Bank Taxes — 1937	Loss	817.33
Interest on National Bank Taxes — 1937	Loss	85.61
National Bank Taxes — 1938	Loss	27,371.85
Interest on National Bank Taxes — 1938	Loss	404.10
National Bank Taxes — 1939		384,200.20
Interest on National Bank Taxes — 1939		48.36
Trust Company Taxes — 1934		2,389.20
Interest on Trust Company Taxes — 1934		624.03
Trust Company Taxes — 1936	Loss	20,064.33
Interest on Trust Company Taxes — 1936	Loss	3,091.74
Trust Company Taxes — 1937		2,404.77
Interest on Trust Company Taxes — 1937		178.15
Trust Company Taxes — 1938		110.07
Interest on Trust Company Taxes — 1938		72.59
Trust Company Taxes — 1939		265,220.19
Finance Company Tax — 1939		1,822.26
Total		<u>\$601,063.82</u>

PUBLIC SERVICE CORPORATION TAXES

Aqueduct Company Taxes — 1939		\$61.92
Gas and Electric Light Company Taxes — 1939		2,150.81
Power Company Taxes — 1939		40,149.61
Railroad Company Taxes — 1938		141,497.07
Interest on Railroad Company Taxes — 1938		1,822.74
Railroad Company Taxes — 1939		74,657.41
Safe Deposit Company Taxes — 1939		2,593.58
Street Railway Company Taxes — 1939		127.98
Telephone & Telegraph Company Taxes — 1933	Loss	1.08

Telephone & Telegraph Company Taxes — 1939	\$2,617,589.58
Water Company Taxes — 1939	2,591.78
Total	\$2,883,241.40

FEES AND OTHER REVENUE

Costs — Income Taxes	\$6,094.57
Beverage Taxes	8.00
Domestic Corporations	1,003.50
Foreign Corporations	9.00
Motor Vehicle Excise	202.25
Foreign Corporation Registration Fee	9,350.00
Voluntary Association Registration Fee	1,800.00
Conscience Fund	704.67
Expense of Inquests	245.42
Sale of Paper	279.24
Care and Custody of Deposits	4,146.80
Duplicate Receipts — Inheritance Taxes	99.25
Copies	727.75
Fees	688.10
Writs	686.00
Certification of Town and District Notes	6,859.00
Supplies	4,951.35
Total	\$37,854.90
Total Receipts	\$77,533,525.57
Collections	\$79,024,906.09
Refunds	1,491,380.52
Net Collections	\$77,533,525.57

NET COLLECTIONS

Insurance Tax	\$4,548,505.91
Business Corporation Taxes:	
Domestic Corporations	\$7,851,619.14
Foreign Corporations	3,238,091.69
Temporary Taxes	2,109.75
	\$11,091,820.58
Savings Bank Tax	1,186,728.33
National Bank and Trust Company Taxes	601,063.82
Public Service Corporation Tax	2,883,241.40
Stock Transfer Tax	267,573.64
Inheritance Tax	8,810,273.31
Estate Tax	2,272,174.59
Gasoline Tax	20,455,079.10
Motor Vehicle Excise	28,901.69
Excise on Alcoholic Beverages	5,344,526.11
Special State Tax Old Age Assistance	11.00
Income Tax	18,796,908.03
Miscellaneous Taxes	37,854.90
Cigarette Tax	1,208,863.16
Total	\$77,533,525.57

TEMPORARY ADDITIONAL TAXES*

Chapter 480 Acts of 1935

Income Taxes — 1935	\$77.93
Business Corporation Taxes — 1935	1,021.88
Inheritance Taxes — 1935	1,666.05
Total	\$2,765.86

* Included in net collections of \$77,533,525.57.

	<i>Chapter 397</i>	<i>Acts of 1936</i>	
Income Taxes — 1936	\$895.50
Business Corporation Taxes — 1936	1,487.67
Inheritance Taxes — 1936	6,519.31
Total	<hr/> \$8,902.48
	<i>Chapter 422</i>	<i>Acts of 1937</i>	
Income Taxes — 1937	\$14,715.90
Business Corporation Taxes — 1937	15,147.41
Inheritance Taxes — 1937	91,816.05
Total	<hr/> \$121,679.36
	<i>Chapter 502</i>	<i>Acts of 1938</i>	
Income Taxes — 1938	\$40,535.63
Business Corporation Taxes — 1938	43,507.08
Public Service Corporation Taxes — 1938	12,863.37
Inheritance Taxes — 1938	650,843.69
Total	<hr/> \$747,749.77
	<i>Chapter 454</i>	<i>Acts of 1939</i>	
Income Taxes — 1939	\$2,558,209.68
Business Corporation Taxes — 1939	1,350,978.54
Public Service Corporation Taxes — 1939	169,080.36
Inheritance Taxes	22,959.70
Total	<hr/> \$4,101,228.28
Total Collections	<hr/> \$4,982,325.75

TABLE C—TAXES AND REVENUE, FISCAL YEAR ENDING NOVEMBER 30, 1939

	1938 Amounts	1939 Amounts	1939 Compared with 1938		1939 Accruing to Cities and Towns	1939 Accruing to the Commonwealth
			Increase	Decrease		
By Commonwealth on business corporations*	\$12,717,934.15	\$10,893,826.29	—	\$1,824,107.86	\$7,876,282.92	\$3,017,543.37
By Commonwealth on public service franchisees*	3,031,136.75	4,689,141.46	\$1,658,004.71	—	**1,067,142.51	3,621,998.95
By Commonwealth on savings bank and savings department of trust company deposits	1,345,560.93	1,189,789.59	—	155,771.34	—	1,189,789.59
By Commonwealth on national bank, trust company and banking company income	751,554.53	651,935.86	—	99,618.67	—	651,935.86
By Commonwealth on insurance company premiums and re- serves	4,620,296.81	4,589,929.95	—	30,766.86	—	4,589,529.95
By Commonwealth on incomes*	23,517,268.74	18,171,538.36	—	5,345,730.44	15,081,485.39	3,090,052.91
By Commonwealth on legacies and successions*	7,068,739.28	9,841,195.10	2,772,455.82	—	—	9,841,195.10
By Commonwealth: Estate tax	269,367.64	2,612,094.24	2,342,726.60	—	—	2,612,094.24
By Commonwealth on transfers of stock	222,296.84	267,573.64	45,276.80	—	—	267,573.64
By Commonwealth on motor vehicles	48,959.08	33,694.94	—	15,264.14	—	33,694.94
By Commonwealth on expense of inquests and care and custody of trust deposits	4,138.15	4,649.48	511.33	—	—	4,649.48
By Commonwealth, registration fees of voluntary associations and foreign corporations	10,050.00	11,150.00	1,100.00	—	—	11,150.00
By Commonwealth, certification of town notes, auditing and installing systems of accounts, county personnel, the sale of books, forms, etc.	223,443.55	228,062.38	4,618.83	—	—	228,062.38
By Commonwealth: Gasoline tax	20,548,043.26	20,455,079.10	—	92,964.16	9,600,000.00	10,855,079.10
By Commonwealth, service of writs, fees, copies of records	2,399.00	2,201.10	—	197.90	—	2,201.10
By Commonwealth, wines, malt beverages, alcoholic beverages	4,541,921.69	5,220,468.83	678,547.14	—	—	5,220,468.83
By Commonwealth: Cigarette tax (temporary)	—	1,208,863.16	1,208,863.16	—	—	1,208,863.16
Totals	\$78,923,110.40	\$80,070,793.42	\$8,712,104.39 1,147,683.02	\$7,564,421.37 (Net)	\$33,624,910.82	\$46,445,882.60
By cities and towns on polls and property	\$233,235,046.00	\$230,766,431.00	—	\$2,468,615.00	\$230,766,431.00	—
By cities and towns on registered motor vehicles	7,250,260.30	7,449,404.64	\$199,144.34	—	7,449,404.64	—
Totals	\$319,408,416.70	\$318,286,629.06	\$199,144.34 (Net)	\$2,468,615.00 \$2,269,470.66	\$271,840,746.46	\$46,445,882.60
State tax	\$17,000,000.00†	\$18,000,000.00	—	—	Less \$18,000,000.00	Plus \$18,000,000.00
County tax	11,362,616.00	10,384,871.88	—	—	Less 10,384,871.88	—
Net amount accruing to cities and towns and to the Commonwealth					\$243,456,874.58	\$64,445,882.60
Net amount accruing to the Commonwealth under Chapter 357 of the Acts of 1933						1,500,000.00
Net amount accruing to Commonwealth						\$65,945,882.60
Total appropriation 1939 budget (not including Metropolitan district appropriation)						\$77,116,239.88
Metropolitan district appropriation						\$3,604,291.98

* Includes 10% additional taxes assessed under Acts of 1938, Chapter 502 and 15% additional taxes assessed under Acts of 1939, Chapter 454.
 ** Distributed in March, 1940.
 † Only \$8,000,000.00 State tax was raised in the tax levy.

TABLE N — RETURNS OF PROPERTY EXEMPTED FROM TAXATION

City or Town	Property of the United States	Property of the Commonwealth	Literary and Scientific Institutions	Charitable and Benevolent Institutions and Temperance Societies	Agricultural Societies	Parsonages	Houses of Religious Worship	Cemeteries and Property held for Care of Cemeteries	Property of City or Town	Property of a County	Totals
Abington	—	\$23,250	—	—	—	\$11,400	\$89,000	\$6,350	\$848,345	—	\$935,095
Acton	—	—	\$650	—	\$4,000	6,250	31,350	—	235,750	—	301,250
Acushnet	—	260	—	\$33,628	—	4,710	76,800	15,650	84,810	—	215,858
Adams	\$10,000	179,605	173,750	42,500	—	28,900	410,300	1,000	1,707,300	\$18,000	2,571,355
Agawam	12,600	73,425	—	1,200	10,000	19,300	173,500	6,000	1,036,320	216,600	1,548,945
Alford	—	—	—	—	—	—	1,625	—	4,275	—	5,900
Amesbury	39,000	—	163,730	50,630	—	22,500	481,800	15,600	1,297,255	—	2,070,515
Amherst	71,500	4,098,709	5,113,684	22,900	—	31,400	548,100	10,000	866,450	—	10,761,843
Andover	94,000	82,078	5,673,744	37,525	—	15,625	182,600	70,300	2,765,736	—	8,921,608
Arlington	—	201,500	117,750	396,750	—	34,400	1,190,600	66,200	4,076,600	—	6,083,800
Ashburnham	—	17,373	346,700	4,500	—	7,725	46,970	250	324,460	—	745,978
Ashtab	—	6,874	5,960	200	—	4,400	14,400	—	86,200	—	118,034
Ashtield	—	375	—	—	—	1,500	5,600	—	57,500	—	64,975
Ashtield	—	1,004,900	—	26,050	—	8,250	44,600	—	367,400	—	1,450,300
Attol	80,000	300	—	197,603	—	20,150	279,200	7,000	2,398,900	—	2,983,153
Attleboro	160,125	54,610	15,800	263,321	—	57,470	694,535	74,160	4,532,065	301,815	6,154,501
Auburn	—	—	—	4,000	—	17,000	69,700	3,500	4,636,150	—	723,350
Avon	—	—	—	100,650	—	7,100	33,000	4,800	215,600	—	363,150
Ayer	1,391,523	5,200	2,000	106,745	—	12,650	80,000	2,600	513,500	—	2,114,218
Barnstable	86,550	210,295	76,600	213,402	—	34,450	171,300	9,500	910,350	319,100	1,935,447
Barre	—	2,745	56,000	36,000	3,900	8,870	103,000	1,550	241,475	—	449,640
Becket	—	11,775	45,275	45,275	—	1,200	20,000	—	18,800	—	97,080
Bedford	1,673,150	—	234,000	88,140	—	10,000	85,000	—	448,875	—	2,389,165
Belchertown	—	2,642,698	10,000	—	—	10,000	41,700	—	282,100	—	2,986,498
Bellingham	—	—	—	—	—	6,175	23,350	1,000	121,450	—	151,975
Belmont	—	40,035	323,849	3,300,176	—	35,000	716,985	—	4,770,725	—	9,186,770
Berkley	—	48	—	—	—	1,700	20,100	2,250	67,260	—	91,358
Berlin	—	3,111	—	2,500	—	3,000	13,000	—	55,350	—	76,961
Bernardston	—	1,000	—	—	—	—	19,000	2,800	47,700	—	102,195
Beverly	127,825	—	31,695	1,024,425	—	28,600	905,725	10,600	5,769,175	1,336,200	8,278,800
Billerica	—	7,555	412,450	32,300	—	12,625	175,940	—	510,145	—	2,152,674
Blackstone	—	—	77,909	—	—	7,000	164,000	52,500	422,000	10,000	655,500
Blandford	—	—	—	—	4,200	2,500	10,400	—	114,600	—	141,765
Bolton	—	10,065	—	29,550	—	—	25,800	—	108,318	—	200,613
Boston	78,597,200	55,285,000	54,015,733	50,516,295	745,000	443,500	35,277,600	1,865,190	202,067,700	12,322,400	491,135,618
Bourne	94,680	128,945	1,450	—	—	7,050	100,200	1,550	430,000	145,000	908,875
Boxborough	—	—	—	—	—	4,900	4,900	—	14,858	—	19,758
Boxford	—	10,213	—	60,010	—	5,100	28,050	500	28,050	—	132,323
Boylston	—	27,689	19,500	—	—	1,000	33,400	—	88,400	1,780,000	1,930,499
Brantree	—	169,500	454,250	—	—	27,350	370,900	43,900	3,621,850	790,200	5,477,950

Brewster	58,370	7,550	—	—	—	2,750	7,650	2,600	76,575	—	—	155,495
Bridgewater	2,172,567	—	8,500	3,800	—	16,100	101,500	10,750	975,400	—	—	3,288,617
Brimfield	11,230	41,000	61,000	—	—	2,050	191,970	—	52,800	—	—	198,059
Brookfield	207,200	261,230	1,005,168	176,750	—	80,975	1,887,675	59,725	4,773,875	193,650	—	87,939,148
Brookline	—	—	2,069,933	—	—	8,400	34,000	6,800	229,860	—	—	272,250
Buckland	190,000	2,739,828	—	—	—	55,000	2,206,400	—	11,914,266	—	—	19,278,027
Burlington	—	1,450	—	—	—	3,750	15,200	—	40,175	—	—	62,700
Cambridge	570,100	56,154,088	—	—	—	3,200	4,300	—	137,325	—	—	146,275
Canton	42,000	148,050	2,776,473	—	—	87,300	4,778,800	80,800	11,925,500	1,907,500	—	86,611,461
Carlisle	—	—	—	—	—	12,400	143,000	28,550	1,139,150	—	—	2,220,150
Carver	—	—	10,300	—	—	—	18,750	—	59,750	—	—	81,250
Charlmont	—	—	—	—	—	1,025	28,100	—	63,900	—	—	116,670
Charlton	—	—	698,075	—	—	—	10,700	900	55,520	—	—	74,025
Chatham	118,180	2,800	—	—	—	6,900	50,050	—	180,600	—	—	936,025
Chelmsford	—	6,800	4,150	—	—	4,460	22,750	6,200	218,650	—	—	366,840
Chelsea	333,900	558,850	437,072	—	—	16,725	125,650	—	706,100	247,000	—	1,113,625
Cheshire	—	—	—	—	—	—	1,144,350	—	3,967,100	—	—	7,560,422
Chester	—	5,640	32,128	2,550	—	4,200	11,800	—	91,490	—	—	107,490
Chesterfield	—	—	—	—	—	1,800	28,250	—	232,470	—	—	302,838
Chilrope	138,000	—	16,000	—	—	1,200	4,800	31,270	13,850	—	—	19,850
Chilmark	—	—	—	—	—	67,400	1,019,080	—	5,369,427	—	—	8,543,467
Clarksburg	—	9,549	—	—	—	—	4,050	—	21,725	—	—	25,775
Clinton	52,000	351,400	115,700	—	—	34,600	762,875	100	18,460	—	—	30,859
Cohasset	18,600	128,563	68,315	—	—	16,400	250,800	15,850	1,412,400	—	—	2,791,975
Colrain	—	3,547	—	—	—	1,400	10,400	6,025	563,348	—	—	1,061,876
Concord	67,750	1,800,112	209,842	—	—	30,550	283,650	1,500	31,100	6,500	—	5,293,536
Conway	—	9,778	500	4,050	—	4,125	7,000	—	1,101,514	—	—	144,953
Cumington	—	10,700	—	—	—	—	6,500	500	123,550	—	—	81,950
Dalton	—	—	11,200	—	—	13,800	158,900	—	334,550	—	—	668,044
Danvers	62,500	441,478	160,794	—	—	24,800	183,200	77,300	1,701,700	235,000	—	6,427,528
Dartmouth	—	8,300	101,550	—	—	24,800	183,200	18,500	1,102,013	—	—	1,747,388
Deerham	60,000	350,550	469,925	—	—	40,000	339,600	—	1,983,259	1,263,000	—	4,132,859
Deerfield	—	20,600	75,850	—	—	15,300	70,200	—	323,128	—	—	2,046,822
Dennis	—	1,589,134	38,735	—	—	6,625	25,500	6,600	155,025	—	—	210,960
Dighton	—	100	1,160	—	—	14,400	126,100	—	237,500	—	—	638,550
Douglas	—	15,950	—	—	—	8,600	24,750	14,300	237,500	—	—	315,967
Dover	28,180	—	23,821	—	—	9,400	6,740	1,500	230,370	—	—	284,561
Dracut	—	—	4,000	—	—	1,525	22,000	—	592,650	—	—	720,815
Dudley	—	—	—	—	—	7,000	7,700	—	177,900	—	—	201,425
Duxbury	—	—	7,050	—	—	5,000	63,875	—	51,200	—	—	66,650
East Bridgewater	—	22,404	376,796	—	—	9,400	58,100	—	229,505	—	—	727,580
East Brookfield	—	—	—	—	—	9,900	52,000	—	482,350	—	—	549,850
East Longmeadow	—	—	15,540	—	—	13,300	39,500	—	57,785	—	—	86,825
Eastham	—	—	—	—	—	—	8,750	4,100	250,300	—	—	307,200
Easthampton	60,590	726,025	38,070	—	—	31,650	353,600	1,110	76,670	—	—	147,570
Easton	55,580	150	127,500	—	—	18,650	116,000	8,300	1,097,675	—	—	2,311,050
Edgmont	—	6,950	2,000	—	—	2,000	62,000	—	817,800	49,000	—	1,082,150
Egremont	—	—	—	—	—	675	8,675	875	134,600	—	—	261,281
									9,343			19,568

TABLE N — RETURNS OF PROPERTY EXEMPTED FROM TAXATION — Continued

City or Town	Property of the United States	Property of the Commonwealth	Literary and Scientific Institutions	Charitable and Benevolent Institutions and Temperance Societies	Agricultural Societies	Parsonages	Houses of Religious Worship	Cemeteries and Property held for Care of Cemeteries	Property of City or Town	Property of a County	Totals
Erving	—	\$16,994	—	—	—	\$2,250	\$13,400	—	\$161,650	—	\$194,294
Essex	—	1,350	—	\$43,000	—	4,250	18,500	—	120,895	—	187,995
Everett	—	58,250	\$235,000	146,100	—	46,400	929,850	\$150,550	5,821,525	—	7,405,375
Farhaven	—	55,750	571,530	27,830	—	—	1,148,740	42,340	1,815,170	—	3,661,360
Fall River	743,400	—	2,693,287	2,801,600	—	174,950	4,519,950	234,300	12,727,500	\$510,350	24,902,137
Falmouth	162,000	2,360	1,851,540	24,725	—	—	228,250	—	1,261,229	—	3,530,104
Fitchburg	311,000	892,500	883,090	245,638	—	71,650	1,258,300	3,700	8,650,688	396,000	12,662,566
Florida	—	24,579	—	—	—	2,500	2,050	—	29,375	—	58,504
Foxborough	5,000	1,915,176	—	34,000	—	11,800	88,850	9,025	754,550	—	2,818,401
Framingham	155,420	4,273,748	228,641	1,261,855	—	42,500	845,770	18,000	5,771,832	—	12,597,766
Franklin	35,000	7,185	392,070	22,000	—	20,700	227,200	2,500	863,451	—	1,570,106
Freetown	5,000	13,705	—	3,400	—	1,700	49,300	—	64,450	—	137,555
Gardner	127,000	1,150,410	473,400	505,950	—	34,700	796,300	11,100	2,893,427	—	5,992,287
Gay Head	—	—	—	—	—	1,790	3,075	—	20,825	13,200	80,225
Georgetown	—	5,000	—	13,850	—	7,150	70,500	1,700	407,120	—	514,320
Gill	—	—	—	—	—	—	2,850	—	54,000	—	1,325,805
Gloucester	360,500	59,000	1,268,955	806,881	—	48,400	536,000	200,500	4,986,702	—	7,309,483
Goshen	—	53,024	221,500	17,600	—	1,000	6,750	—	65,100	—	143,474
Gosnold	29,000	6,500	—	—	—	8,825	3,150	—	41,500	—	80,150
Grafton	—	839,002	—	—	—	1,000	75,400	—	630,200	—	1,553,427
Granby	—	—	133,000	—	—	—	6,900	—	32,475	—	173,375
Granville	—	8,265	—	—	—	—	7,450	—	87,350	—	103,065
Great Barrington	62,674	24,047	139,000	348,051	\$40,000	19,200	264,500	24,275	734,650	346,700	1,632,122
Greenfield	87,000	48,000	495,250	156,700	32,000	36,600	331,525	25,400	1,782,225	—	3,340,275
Groton	—	—	1,933,491	9,970	—	16,000	38,900	—	184,000	—	2,207,761
Groveland	—	—	—	3,300	—	4,600	26,600	—	239,205	—	273,705
Hadley	—	47,880	—	51,500	—	11,500	104,000	3,000	251,000	—	468,880
Halifax	—	—	—	8,500	—	—	17,600	—	49,200	—	75,300
Hamilton	—	—	7,500	55,500	—	—	97,900	—	368,100	—	529,000
Hampden	—	—	—	—	—	1,300	7,150	—	54,095	—	62,545
Hancock	10,000	16,745	—	—	—	1,050	5,000	200	19,750	—	52,745
Hanson	—	—	6,775	1,000	—	2,850	30,300	—	588,460	—	629,385
Hardwick	—	2,200	8,970	65,200	—	5,250	56,250	100,400	360,925	603,000	1,202,195
Harvard	—	—	—	11,500	—	5,000	79,100	1,000	158,900	—	255,500
Harvard	55,083	—	116,757	4,174	—	—	39,600	—	91,700	—	307,914
Hatfield	—	—	17,400	—	—	8,200	29,470	—	123,210	—	178,280
Haverhill	—	—	61,500	—	—	9,900	68,500	4,700	363,555	—	508,155
Hawley	447,750	55,775	803,600	328,225	—	39,925	1,258,650	68,200	5,044,050	2,250	8,048,425
	—	24,480	—	—	—	—	4,300	200	20,625	—	49,605

[illegible]

TABLE N — RETURNS OF PROPERTY EXEMPTED FROM TAXATION — Continued

City or Town	Property of the United States	Property of the Commonwealth	Literary and Scientific Institutions	Charitable and Benevolent Institutions and Temperance Societies	Agricultural Societies	Parsonages	Houses of Religious Worship	Cemeteries and Property held for Care of Cemeteries	Property of City or Town	Property of a County	Totals
Middleborough	\$105,000	\$30,300	\$12,300	\$237,320	—	\$25,480	\$320,660	\$53,010	\$1,839,350	—	\$2,623,420
Middlefield	—	3,907	—	25	\$3,800	1,425	4,200	—	9,500	—	22,857
Middleton	—	81,800	—	200	—	3,950	12,000	—	483,200	—	2,690,750
Milford	102,000	120,000	319,500	331,591	—	29,200	349,000	14,000	2,141,750	\$2,109,600	3,408,041
Milbury	—	—	75,900	—	—	11,950	61,100	3,000	787,300	1,000	3,909,250
Mills	—	—	—	—	—	3,400	69,000	—	313,300	—	385,700
Millville	—	—	—	—	—	4,375	30,350	800	97,930	—	133,455
Milton	98,000	10,000,000	2,187,250	349,437	—	35,200	287,900	—	2,813,100	—	15,770,887
Monroe	—	10,274	—	—	—	—	79,950	—	65,850	—	76,124
Monson	—	823,080	71,725	6,600	—	15,250	136,800	—	323,400	—	1,326,005
Montague	25,750	7,317	15,200	103,200	—	17,655	12,500	2,500	663,400	—	973,892
Montgomery	990	37,230	—	28,715	—	1,050	1,000	—	20,610	—	101,905
Mount Washington	—	—	—	—	—	—	1,125	—	9,215	—	10,215
Nahant	—	5,405	—	—	—	—	57,000	—	5,360	—	11,890
Nantucket	525,000	53,000	14,048	115,120	—	8,254	141,290	—	900,300	—	1,557,602
Natick	135,650	500	159,806	38,650	400	17,250	588,175	14,600	634,290	—	1,218,900
Naticket	100,000	309,550	539,300	17,000	—	19,000	410,725	19,475	2,266,050	—	3,900,200
Needham	—	7,350	49,325	17,000	—	19,800	—	22,500	2,933,972	—	3,460,672
New Ashford	—	22,090	—	—	—	—	1,200	—	2,300	—	25,590
New Bedford	1,579,450	1,467,850	1,412,701	2,809,533	—	113,900	3,197,925	107,875	15,555,015	813,600	27,057,849
New Braintree	—	—	—	—	450	2,500	10,000	—	26,450	—	39,400
New Marlborough	13,700	4,055	—	24,150	—	—	20,600	—	48,950	—	111,455
New Salem	—	210,724	—	7,100	—	1,000	4,025	—	55,825	—	311,574
Newbury	1,500	—	32,900	30,000	—	2,200	34,400	2,100	76,600	—	419,445
Newburyport	113,700	272,645	340,688	30,000	—	30,400	512,000	—	1,971,120	—	3,098,808
Newton	13,500	662,150	7,758,600	3,182,650	—	148,450	7,546,500	361,250	13,895,250	140,000	33,708,350
Norfolk	—	4,273,617	—	—	—	3,500	10,500	700	42,600	—	4,330,917
North Adams	125,000	482,300	—	526,013	15,000	33,400	936,400	2,500	2,556,769	—	5,064,382
North Andover	—	359,651	—	96,925	—	14,130	147,705	5,500	504,750	—	1,153,156
North Attleborough	—	24,495	12,690	—	—	20,790	576,590	11,800	1,925,495	—	2,606,365
North Brookfield	—	370	14,500	71,455	—	9,000	53,000	2,500	403,750	—	559,575
North Reading	—	—	—	—	—	—	32,400	—	353,320	—	1,049,766
Northampton	3,799,008	665,046	9,930,579	970,792	48,000	60,450	1,034,900	6,500	5,225,200	680,500	24,590,096
Northborough	—	2,814,167	—	27,480	—	11,400	40,600	—	408,800	—	1,518,170
Northbridge	32,000	29,890	98,400	164,400	—	31,025	493,940	4,160	616,900	—	1,353,040
Northfield	—	5,539	1,821,915	—	—	—	29,800	—	132,650	—	2,009,904
Norton	—	2,304,750	—	68,675	—	8,275	82,750	150	384,325	—	2,850,425
Norwell	—	1,500	—	3,125	—	3,125	30,600	—	190,360	—	265,476
Norwood	105,800	35,500	239,650	5,891	—	40,000	36,270	1,200	5,075,460	—	6,634,130
Oak Bluffs	6,500	162,150	29,089	383,600	—	9,275	55,135	—	296,325	—	461,148

Oakham	4,627	2,000	700	3,700	25,600	—	1,100,155	36,627
Orange	110,875	119,580	9,315	161,855	—	6,750	1,554,725	1,554,725
Orleans	—	—	8,600	35,700	—	—	161,270	237,120
Otis	—	—	1,150	6,000	—	—	10,750	47,244
Oxford	150	17,800	12,500	45,900	—	—	283,030	341,580
Palmer	—	—	25,650	166,300	—	1,350	751,868	1,165,642
Paxton	—	44,059	2,500	4,450	—	—	62,120	71,270
Peabody	—	2,200	38,100	557,500	—	61,000	3,961,922	5,039,122
Pelham	215	19,700	1,500	12,000	—	—	24,650	38,390
Pembroke	—	3,700	2,000	14,200	—	2,650	281,950	308,100
Pepperell	—	—	3,000	71,100	—	8,700	319,950	402,750
Peru	—	2,400	—	3,100	—	—	2,900	16,970
Petersham	8,370	2,400	9,300	33,400	—	—	100,350	285,863
Phillipston	10,888	3,300	550	5,150	—	—	9,600	19,915
Pittsfield	2,265	—	67,750	2,340,625	—	77,680	4,869,985	11,889,843
Plainfield	1,723,811	1,835,232	725	2,025	—	—	26,635	30,585
Plainville	—	—	2,300	10,600	—	3,875	168,250	185,025
Plymouth	182,625	333,968	33,050	348,800	—	400	1,962,625	4,021,192
Plympton	—	7,625	1,675	7,000	—	—	34,350	43,125
Princeton	—	—	2,950	13,700	—	—	143,987	226,121
Provincetown	51,859	—	16,400	70,000	—	1,000	364,800	665,200
Quincy	105,000	440,475	97,750	1,857,950	—	34,325	9,719,625	15,435,285
Raynham	563,800	30,450	17,700	277,950	—	8,000	813,300	1,624,350
Reading	30,000	—	4,800	18,700	—	200	123,675	175,205
Rehoboth	27,830	16,325	25,000	412,500	—	—	1,495,305	2,052,080
Rehoboth	48,650	1,000	1,200	13,450	—	24,200	86,580	155,595
Revere	2,665	81,600	23,200	622,650	—	—	3,589,900	6,201,000
Richmond	1,740,000	75,650	2,125	9,300	—	—	40,465	68,590
Rochester	—	—	620	22,325	—	4,550	473,793	501,488
Rockland	1,500	4,000	15,000	237,300	—	23,100	1,497,815	1,865,015
Rockport	109,500	39,600	13,800	84,000	—	—	848,510	1,102,260
Rowe	—	—	—	—	—	200	12,825	17,718
Rowley	5,350	2,733	3,600	625	—	—	89,550	127,752
Royalston	8,355	3,700	1,500	10,000	—	—	51,400	74,236
Russell	5,000	—	2,525	18,050	—	—	250,627	276,302
Rutland	2,088,676	295,030	3,500	72,500	—	4,500	182,200	3,467,746
Salem	304,020	474,250	64,780	1,200,670	—	181,730	3,569,930	8,926,835
Salisbury	7,300	2,137,105	3,850	16,800	—	650	153,845	406,935
Sandwich	—	—	—	3,050	—	—	5,480	27,506
Sandwich	37,850	51,525	8,000	43,250	—	3,425	289,650	458,657
Saugus	25,157	7,385	21,675	409,725	—	—	3,138,430	3,718,168
Savoy	125,693	10,985	8,950	2,750	—	100	11,100	80,639
Scituate	66,689	85,673	23,100	237,175	—	16,000	1,576,345	2,021,393
Seekonk	—	—	5,000	23,100	—	400	387,500	416,000
Sharon	500	373,250	14,500	193,200	—	55,100	666,360	1,608,010
Sheffield	—	—	10,380	35,950	—	9,950	101,825	749,375
Shelburne	—	—	5,750	50,500	—	3,300	111,600	204,362
Sherborn	—	420	3,000	62,000	—	—	131,450	222,529
Shirley	590,107	—	5,900	46,300	—	1,000	201,275	537,092
Shrewsbury	186,155	548,982	8,700	222,700	—	2,000	1,326,950	2,308,387
Shutesbury	10,348	—	—	4,900	—	—	13,370	28,618

TABLE N — RETURNS OF PROPERTY EXEMPTED FROM TAXATION — Continued

City or Town	Property of the United States	Property of the Commonwealth	Literary and Scientific Institutions	Charitable and Benevolent Institutions and Temperance Societies	Agricultural Societies	Parsonages	Houses of Religious Worship	Cemeteries and Property held for Care of Cemeteries	Property of City or Town	Property of a County	Totals
Somerset	—	—	—	—	—	\$10,025	\$31,350	\$11,750	\$1,140,700	—	\$1,193,825
Somerville	\$186,600	\$242,400	\$2,279,100	\$891,600	—	90,600	2,452,400	—	9,051,600	\$142,000	15,316,300
South Hadley	—	—	5,634,108	—	—	18,660	106,400	57,800	770,740	—	6,537,708
Southampton	—	—	—	500	—	2,300	7,450	—	97,925	—	108,175
Southborough	—	—	1,057,352	—	—	10,900	79,200	1,000	542,100	—	1,690,552
Southbridge	98,000	—	467,250	390,400	—	36,800	779,150	10,000	1,562,990	—	3,344,590
Southwick	—	—	—	—	—	1,150	27,800	—	204,475	—	233,425
Spencer	1,000	6,484	—	—	—	15,100	187,500	10,000	1,400,000	—	1,671,084
Springfield	6,868,971	228,700	5,707,452	7,947,170	—	184,800	5,858,650	1,321,600	26,391,515	1,877,700	56,384,558
Sterling	—	30,660	—	20,000	—	2,200	13,860	—	237,465	—	324,185
Stirling	—	150	398,506	423,570	—	17,600	70,900	2,000	155,200	—	1,067,926
Stockbridge	—	—	127,625	397,700	—	14,475	304,975	7,525	1,939,175	—	3,309,250
Stoneham	—	517,775	143,000	3,300	—	12,800	140,500	11,200	734,500	—	1,094,800
Stoughton	49,500	—	—	16,000	—	4,100	23,250	—	61,730	—	106,211
Stow	—	1,131	13,740	—	\$15,500	4,000	34,700	1,000	115,900	—	186,190
Sturbridge	—	1,350	—	20,812	—	3,250	14,750	—	198,700	—	250,722
Sudbury	—	11,810	570	—	—	4,675	36,200	—	75,815	—	107,965
Sunderland	—	13,380	—	28,525	—	28,825	36,590	—	63,590	—	155,590
Sutton	—	22,600	—	—	—	11,960	139,775	1,000	1,520,500	—	2,032,050
Swampscott	—	250,000	107,950	4,950	—	28,825	49,700	—	6,230,500	—	382,000
Swansea	—	—	60,000	28,840	—	11,360	955,350	20,400	1,220,132	450,000	10,488,400
Taunton	217,000	1,466,072	984,056	78,400	—	89,000	87,000	—	352,173	—	1,308,820
Templeton	—	326,000	22,900	385,240	—	15,350	61,500	12,000	385,237	—	4,898,387
Tewksbury	—	4,300,000	42,050	17,600	—	11,950	61,500	—	88,530	—	483,990
Tisbury	—	—	5,490	57,730	—	—	2,300	—	6,000	—	69,840
Tolland	—	61,540	—	—	—	3,500	14,800	—	173,500	1,520	283,460
Topsfield	—	30,900	5,000	—	54,240	9,800	128,550	—	605,210	—	702,858
Townsend	—	19,298	—	—	—	—	10,200	—	55,300	—	128,700
Truro	61,600	—	—	1,600	—	1,500	8,400	—	94,150	—	707,460
Tyngsborough	—	760	602,650	—	—	500	6,500	—	13,400	—	21,662
Tyringham	—	1,262	—	—	—	7,200	119,350	—	834,340	—	174,567
Uxbridge	—	13,417	43,370	17,920	—	23,825	400,600	36,300	834,340	—	1,356,755
Wakfield	89,450	176,250	196,000	25,350	—	19,225	547,900	69,200	4,850,189	—	5,973,564
Wakesley	—	3,656	—	—	—	2,600	10,150	—	36,625	—	55,031
Wales	—	23,302	—	—	—	23,045	383,925	49,889	2,043,835	—	2,845,311
Walpole	69,170	—	—	11,950	—	1,236,150	64,300	—	5,271,600	240,195	12,296,208
Waltham	131,500	1,394,263	1,333,574	1,286,121	—	35,222	584,245	5,660	1,019,221	1,518,700	1,917,448
Ware	65,300	—	63,600	154,200	—	15,600	122,535	2,135	639,165	—	876,535
Warren	13,750	9,200	74,150	—	—	12,800	156,000	2,000	344,600	—	583,600
Warwick	—	73,327	68,200	—	—	—	2,350	—	59,150	—	134,827

Washington	90,895	514,150	7,830	—	—	—	—	5,025	663,350	—	9,850	113,900
Watertown	—	—	1,469,624	—	—	—	—	869,150	3,466,900	—	3,466,900	7,008,774
Wayland	400	—	2,200	—	—	—	—	143,300	143,300	—	665,500	839,425
Webster	85,000	—	640,400	—	—	—	—	602,730	42,450	—	6,550,000	2,551,280
Wellesley	—	14,617,326	273,750	—	—	—	—	31,000	705,825	—	5,820,625	21,509,851
Wellesley	2,550	—	6,500	—	—	—	—	1,200	62,700	—	120,750	120,750
Wendell	21,902	—	—	—	—	—	—	22,600	1,200	—	20,150	43,252
Wenham	—	—	70,125	—	—	—	—	63,500	2,500	—	140,000	238,725
West Boylston	—	—	—	—	—	—	—	41,100	5,040	—	340,923	1,054,538
West Bridgewater	2,523	129,650	—	—	—	—	—	28,050	2,500	—	272,240	452,178
West Brookfield	1,025	—	—	—	—	—	—	205,675	205,675	—	179,975	179,975
West Newbury	—	—	288,300	—	—	—	—	384,200	55,100	—	2,645,880	5,398,005
West Springfield	71,675	270,800	640,000	1,240,450	—	—	—	20,500	38,225	—	7,600	65,050
West Stockbridge	—	—	—	—	—	—	—	199,100	2,200	—	940,683	3,708,675
West Tisbury	5,664	—	86,400	2,950	—	—	—	327,650	21,000	—	2,707,916	3,708,675
Westborough	2,465,090	392,628	14,900	—	—	—	—	100,000	900	—	283,400	5,454,354
Westfield	1,843,100	1,300	64,100	—	—	—	—	11,600	—	—	239,400	420,900
Westford	—	—	—	—	—	—	—	18,800	—	—	238,485	41,850
Westhampton	—	—	—	—	—	—	—	204,000	5,000	—	769,500	301,556
Westminster	39,971	3,018,251	—	—	—	—	—	27,875	5,000	—	192,450	4,155,151
Weston	143,900	—	15,625	—	—	—	—	39,400	2,600	—	146,250	253,800
Westport	2,500	1,050	—	—	—	—	—	341,900	19,375	—	2,706,255	3,422,724
Westwood	—	9,150	—	—	—	—	—	6,570	40	—	61,350	67,960
Weymouth	—	142,150	148,494	12,000	—	—	—	172,300	19,100	—	1,192,725	1,504,425
Whately	—	—	—	—	—	—	—	53,900	1,700	—	197,300	592,578
Whitman	—	—	12,450	—	—	—	—	120,350	—	—	155,475	244,675
Wilbraham	3,270	352,908	8,800	—	—	—	—	47,050	—	—	589,150	6,071,139
Williamsburg	1,110	23,620	1,800	—	—	—	—	192,200	7,000	—	438,820	651,700
Williamstown	—	5,324,329	—	—	—	—	—	915,425	7,000	—	2,901,825	4,426,546
Wilmington	—	1,000	—	—	—	—	—	671,900	—	—	28,250	70,210
Winchendon	200	12,900	52,800	—	—	—	—	746,750	37,900	—	4,432,190	4,432,190
Winchester	7,345	96,150	390,446	—	—	—	—	405,500	431,800	—	35,230,750	6,259,826
Windsor	32,000	—	—	—	—	—	—	9,100	—	—	13,650	28,942
Winthrop	723,650	6,550	194,690	—	—	—	—	127,950	7,500	—	604,260	2,945,569
Woburn	110,300	345,215	251,261	—	—	—	—	72,675	14,400	—	332,350	517,475
Worcester	170,000	17,735,750	7,933,800	494,000	—	—	—	—	—	—	—	—
Worthington	4,995,850	—	3,917	—	—	—	—	—	—	—	—	—
Wrentham	2,275	—	109,181	—	—	—	—	—	—	—	—	—
Yarmouth	2,084,943	50,125	1,600	—	—	—	—	—	—	—	—	—
Yarmouth	42,475	—	—	—	—	—	—	—	—	—	—	—
1939	\$150,911,734	\$256,930,884	\$124,538,796	\$2,975,012	\$6,291,257	\$150,553,705	\$8,796,139	\$717,259,597	\$37,275,840	\$1,605,988,261		

TABLE N — RETURNS OF PROPERTY EXEMPTED FROM TAXATION — Concluded

City or Town	Property of the United States	Property of the Commonwealth	Literary and Scientific Institutions	Charitable and Benevolent Institutions and Temperance Societies	Agricultural Societies	Houses of Religious Worship	Cemeteries and Property held for Care of Cemeteries	Property of City or Town	Property of a County	Totals
1938	\$146,288,542	\$151,582,541	\$250,446,016	\$120,346,862	\$2,919,312	\$151,178,192	\$8,445,160	\$709,117,456	\$33,194,170	\$1,573,518,251
1937	146,011,252	150,436,986	245,862,915	119,337,851	3,035,062	152,705,246	8,121,397	710,470,600	33,728,365	1,569,709,674
1936	149,361,269	143,780,508	230,775,844	118,549,195	3,036,612	149,862,318	8,024,355	675,499,525	33,292,755	1,524,111,181
1935	137,990,709	143,235,113	240,814,101	119,509,600	3,096,612	149,669,039	7,848,268	670,011,903	31,582,730	1,503,758,106
1934	145,224,415	140,152,956	245,307,857	119,618,600	3,084,725	149,677,074	7,868,278	669,698,449	31,445,165	1,512,004,057
1933	143,376,290	134,326,304	243,512,506	118,966,200	3,151,118	148,870,074	7,773,309	666,495,569	30,757,823	1,498,220,488
1932	138,918,765	131,637,396	245,808,951	117,410,209	3,160,873	148,523,547	7,787,105	665,376,875	30,658,277	1,488,471,998
1931	134,997,155	128,624,558	229,204,084	114,399,621	3,339,012	147,905,517	7,760,949	648,342,996	28,511,743	1,435,385,906
1930	133,590,889	116,618,034	210,572,865	110,056,293	3,262,087	147,902,688	7,652,144	610,826,221	27,184,571	1,364,666,702
1929	135,280,374	105,605,291	192,233,502	103,900,707	3,252,495	143,070,218	7,199,509	595,022,969	26,677,341	1,315,233,306
1928	144,355,039	103,295,970	184,618,379	99,835,020	3,234,725	139,616,290	6,661,294	573,263,399	25,972,491	1,280,852,627
1927	142,866,749	97,660,963	165,589,964	90,025,266	2,778,000	129,378,365	6,493,327	535,538,875	25,652,341	1,214,583,850
1926	143,726,369	96,437,991	163,469,964	101,045,517	2,616,387	122,665,376	6,411,517	528,470,631	25,315,423	1,190,159,175
1925	143,809,609	94,731,549	216,661,100	89,374,110	2,388,717	118,580,281	8,716,509	492,969,770	15,904,098	1,183,135,743
1924	141,772,499	85,371,327	196,737,667	80,795,278	2,120,047	108,583,084	12,641,996	488,136,195	15,949,489	1,132,098,562
1923	134,208,166	78,317,222	148,874,111	77,061,509	1,610,982	102,373,458	8,182,385	474,827,952	13,377,548	1,038,833,333

In addition to the above there was reported by the Assessors the following property exempted from taxation:

	1931	1932	1933	1934	1935	1936	1937	1938	1939
Organizations of war veterans	\$963,181	\$926,574	\$895,126	\$991,767	\$1,020,581	\$1,052,695	\$925,071	\$1,028,584	\$969,875
Property of militia organizations	627,000	627,000	627,000	540,000	540,600	498,200	595,850	485,000	452,200
Property of fraternal societies	95,650	97,800	92,200	72,200	69,100	61,000	77,350	76,800	71,600
Retirement associations	-	-	-	200	200	200	200	200	200
Annuity, pension or endowment associations	-	-	-	-	-	-	-	34,305	-
Religious organizations	-	-	400	-	-	-	-	1,200	-
Water companies	-	250	700	-	600	700	-	700	-
Property of credit unions	150	2,690,110	2,596,477	2,534,552	2,833,704	2,982,599	3,458,404	3,556,683	3,661,728
Property of districts	2,264,575	2,690,110	2,596,477	2,534,552	2,833,704	2,982,599	3,458,404	3,556,683	3,661,728
Total of preceding table (by cities and towns)	\$3,950,556	\$4,341,734	\$4,141,903	\$4,139,419	\$4,464,785	\$4,895,394	\$5,056,975	\$5,183,472	\$5,156,903
Total amount exempted	1,445,385,906	1,488,471,998	1,498,230,483	1,512,004,057	1,503,758,106	1,524,111,181	1,569,709,674	1,573,518,251	1,605,958,261
1924, increase over 1923	\$1,449,336,492	\$1,492,813,732	\$1,502,372,386	\$1,516,143,474	\$1,508,222,891	\$1,528,706,575	\$1,574,766,649	\$1,578,701,723	\$1,611,114,564
1925, increase over 1924	-	-	-	-	-	-	-	-	-
1926, increase over 1925	-	-	-	-	-	-	-	-	-
1927, increase over 1926	-	-	-	-	-	-	-	-	-
1928, increase over 1927	-	-	-	-	-	-	-	-	-
1929, increase over 1928	-	-	-	-	-	-	-	-	-
1930, increase over 1929	-	-	-	-	-	-	-	-	-
1931, increase over 1930	-	-	-	-	-	-	-	-	-

Total does not show actual increase in amounts reported by assessors, because one municipality had in previous years reported erroneously intangible personal property estimated at \$68,000,000, and which is not reported this year.

TABLE O — ABSTRACT OF RETURNS OF PROPERTY HELD FOR LITERARY,
FROM TAXATION, UNDER CHAPTER 59,

Name of Corporation	Real Estate Occupied by the Corporation	Real Estate not Occupied by the Corporation (not exempt)	Mortgages on Real Estate	Shares in Banks	Shares in Corporations
A. B. Church Post Pembroke American Legion Corp'n.	\$3,000	-	-	-	-
A. C. Ratschesky Foundation	197,770	-	\$11,128	\$13,662	\$20,091
Abbie Frances Lawton Memorial Home	10,700	-	-	-	-
Abbott Academy, Trustees of	324,500	\$89,025	-	18,527	68,617
Abby Lodge Community Association, Inc. ¹	-	-	-	-	-
Abigail Batcheller Chapter, D. A. R., Inc.	1,800	-	-	-	-
Academy of Notre Dame at Tyngsboro, Inc.	600,000	2,000	-	-	-
Academy of the Assumption	450,250	-	-	-	-
Academy of the Sacred Heart ¹	-	-	-	-	-
Achnosas Orchim, Inc.	4,000	-	4,000	-	-
Acushnet Hospital Association	18,000	2,000	-	-	-
Adam Hawkes Family Assn., Inc.	1,825	-	-	-	-
Adams Memorial Society, Inc.	50,000	-	-	-	-
Adams Nervine Asylum	97,700	-	-	-	213,938
Adams Society of Friends' Descendants, Inc.	1,800	-	-	-	-
Addison Gilbert Hospital	465,645	-	59,455	-	46,050
Admiral Sir Isaac Coffin's Lancasterian School	25,382	-	-	4,000	523
Advent Christian Publication Society	26,682	-	-	-	-
Aid Society of the Lynn Day Nursery	5,150	-	-	-	12,262
Albert N. Parlin House, Inc.	100,000	-	-	-	-
Albert T. Wood Post No. 175, American Legion	-	-	-	-	-
Algonquin Council, Boy Scouts of America, Inc.	10,350	-	-	-	-
Allen-Chase Foundation	27,455	-	-	-	-
Allen Library Association	15,800	-	-	-	-
American Academy of Arts and Sciences ¹	-	-	-	-	-
American Antiquarian Society	294,550	-	13,389	30,562	270,484
American Association of University Women, The (Ninth St. Day Nursery, Fall River)	6,050	-	-	-	-
American Congregational Association ¹	-	-	-	-	-
American Humane Education Society	-	-	-	37,500	127,696
American International College	282,600	-	-	-	7,019
American National Red Cross, Berkshire County Chapter	7,000	-	-	-	-
American National Red Cross, Boston Metropolitan Chapter	75,000	-	-	-	-
American National Red Cross, Springfield, Mass. Chapter	95,500	-	-	-	-
American Unitarian Association	480,939	-	854,032	62,800	1,536,621
American Youth Council, Inc.	12,400	-	-	-	-
American Youth Hostels, Incorporated	14,425	-	-	-	-
Amesbury and Salisbury Home for Aged Women	10,000	6,950	-	600	5,000
Amesbury Hospital Association, The	650	-	-	-	-
Amesbury Improvement Association	2,900	-	-	-	-
Amesbury Post, No. 187, American Legion, Inc.	3,000	-	-	-	-
Amherst Boys Club, Inc.	14,000	-	-	-	3,750
Amherst Cemetery Association	10,000	-	-	-	-
Amherst College, Trustees of	3,452,625	406,300	308,034	606,929	8,447,353
Amherst Historical Society	12,000	-	-	400	500
Amherst Home for Aged Women	7,000	2,200	4,500	1,728	19,244
Amherst Post No. 148 of the Dept. of Mass.	-	-	-	-	-
American Legion	6,000	-	-	-	-
Andover Guild, The	6,000	-	-	-	-
Andover Historical Society	10,425	-	-	-	-
Andover Home for Aged People, Inc.	10,333	-	6,500	14,648	22,465
Andover Village Improvement Society	2,850	-	-	-	-
Animal Rescue League of Boston	49,450	-	-	19,000	-
Animal Rescue League of Fall River	7,000	-	-	-	-
Animal Rescue League of New Bedford	11,010	800	-	-	-
Anna Jaques Hospital	205,500	-	3,500	5,000	60,000
Annawon Council, Inc., Boy Scouts of America	2,850	-	-	-	-
Annisquam Association, Inc.	6,850	1,000	-	-	-
Annunciation School	92,100	-	-	-	-
Appalachian Mountain Club	40,000	18,000	-	2,000	1,500
Archbishop Williams' Memorial	17,800	5,300	-	-	-
Arlington Day Nursery and Children's Temporary Home	3,175	-	-	-	-
Arlington Friends of the Drama, Inc.	7,200	-	-	-	-
Arlington Historical Society	7,500	-	-	-	-
Armstrong-Hemenway Foundation	5,500	-	-	-	-
Army and Navy Service Committee, Inc.	25,589	-	-	-	-
Arwile, Inc.	-	-	-	-	-
Associaçao de Caridade do Espírito Santo da Santissima Trindade ¹	-	-	-	-	-
Associated Charities of Pittsfield	19,942	-	-	-	-
Associated Jewish Centers Camp, Inc.	15,500	-	-	-	-

¹ No return.

BENEVOLENT, CHARITABLE, SCIENTIFIC AND OTHER PURPOSES, EXEMPTED
GENERAL LAWS AS AMENDED

Bonds and other Public Securities	Money at Interest and on Deposit in Savings Banks	Library and Apparatus	Other Personal Property	Total Real Estate	Total Personal Property	Income	Expendi- tures
-	-	\$200	\$55	\$3,000	\$255	\$240	\$240
\$90,404	\$5,621	606	35,743	197,770	177,255	15,803	14,277
-	-	6,609	71	10,700	6,680	6,304	6,234
153,014	131,196	41,000	17,427	413,525	429,781	235,489	237,640
-	-	-	-	-	-	-	-
-	1,100	1,200	150	1,800	2,450	599	453
-	-	15,000	420	602,000	15,420	73,822	73,402
-	-	30,000	-	450,250	30,000	68,926	66,365
-	-	-	-	-	-	-	-
-	-	200	-	4,000	4,200	1,391	1,326
-	13	9,583	823	20,000	10,419	29,661	24,665
-	1,087	-	-	1,825	1,087	1,106	19
-	4,154	6,000	2,601	50,000	12,755	4,771	3,814
428,908	-	6,000	8,264	97,700	657,110	54,628	50,905
-	-	100	81	1,800	181	325	244
293,600	30,765	28,774	7,044	465,645	465,688	114,413	111,821
34,500	57,676	9,324	154	25,382	106,177	9,363	8,070
-	3,371	8,649	129	26,682	12,149	60,413	59,170
15,138	1,555	650	147	5,150	29,752	13,324	13,176
-	-	10,000	-	100,000	10,000	-	-
-	-	150	100	-	250	739	639
-	-	-	-	10,350	-	9,833	9,188
10,000	122	125	691	27,455	10,938	33,040	32,642
-	-	-	-	15,800	-	1,750	1,750
-	-	-	-	-	-	-	-
302,897	17,500	2,000,000	6,152	294,550	2,640,984	47,865	47,865
-	-	-	-	-	-	-	-
-	24,941	550	18	6,050	25,509	4,201	4,183
-	-	-	-	-	-	-	-
202,467	11,602	-	14,171	-	393,436	20,400	24,157
20,492	49,782	62,000	6,893	282,600	146,186	156,318	154,764
-	-	-	-	-	-	-	-
-	-	1,000	-	7,000	1,000	2,733	2,790
-	-	-	-	-	-	-	-
99,508	3,700	5,990	58,743	75,000	167,941	140,806	157,356
-	-	-	-	-	-	-	-
-	9,348	2,000	17,674	95,500	29,022	42,797	20,938
3,033,593	30,416	40,000	35,892	480,939	5,593,354	360,497	360,113
-	-	1,000	350	12,400	1,350	5,676	5,326
-	-	1,000	-	14,425	1,000	47,147	32,599
-	115,970	4,000	753	16,950	126,323	5,618	4,787
-	10,549	-	-	650	10,549	259	-
-	1,067	-	61	2,900	1,128	148	139
-	-	500	554	3,000	1,054	4	10
-	-	500	867	14,000	5,117	3,145	3,296
-	-	500	515	10,000	1,015	4,004	3,634
7,882,302	101,501	1,169,802	436,870	3,858,625	18,952,791	1,142,308	1,100,804
100	2,262	200	119	12,000	3,581	374	255
37,878	49,194	500	2,909	9,200	115,953	3,655	3,431
-	-	-	-	-	-	-	-
-	-	1,984	356	6,000	2,340	1,609	1,048
-	-	500	42	6,000	542	4,627	5,033
-	12,341	1,000	843	10,425	14,184	3,744	2,343
38,897	36,444	-	1,844	10,333	120,798	4,921	4,657
-	7,443	-	77	2,850	7,520	321	244
432,494	646,978	250	26,237	49,450	1,124,959	74,587	91,585
68,295	18,895	-	378	7,000	87,568	6,599	6,477
-	132,356	500	366	11,810	133,222	12,120	12,495
250,000	542,899	21,500	5,025	205,500	887,924	84,357	87,739
-	-	604	59	2,850	663	10,154	10,130
1,442	-	51	725	7,850	2,218	1,481	1,430
-	-	4,000	-	92,100	4,000	4,058	4,058
45,393	6,592	10,000	1,198	88,000	66,683	35,744	29,121
-	-	2,950	-	23,100	2,650	2,339	2,212
-	-	-	-	-	-	-	-
-	3,891	800	-	3,175	4,691	4,119	4,148
-	1,902	2,000	143	7,200	4,045	3,308	3,646
-	1,534	4,500	68	7,500	6,102	260	361
-	-	549	317	5,500	866	1,492	2,483
-	-	500	212	25,589	712	7,459	7,273
-	-	675	-	-	675	975	1,100
-	-	-	-	-	-	-	-
830	7,488	266	1,887	19,942	10,471	22,840	22,664
-	-	1,000	220	15,500	1,220	14,456	14,236

ABSTRACT OF RETURNS OF

Name of Corporation	Real Estate Occupied by the Corporation	Real Estate not Occupied by the Corporation (not exempt)	Mortgages on Real Estate	Shares in Banks	Shares in Corporations
Association for Independent Cooperative Living	\$35,000	-	-	-	-
Association for the Relief of Aged Women of New Bedford	-	-	\$6,096	\$4,680	\$233,243
Association for the Work of Mercy in the Diocese of Mass.	23,000	-	-	-	16,578
Association of the House of the Good Samaritan	347,972	-	3,400	6,643	368,812
Association of Sisters of Our Lady of Mercy	402,206	\$500	-	-	18,343
Assumption Catholic Ass'n of Chicopee, Mass., The ¹	-	-	-	-	-
Assumption College in Worcester, Trustees of	300,500	2,000	-	-	-
Athol Young Men's Christian Association	50,000	-	-	-	-
Atlantic Union College	123,568	-	-	-	-
Atlantic Union Conference Ass'n of Seventh Day Adventists	16,750	-	-	-	-
Attleboro Chapter of the D. A. R.	300	-	-	-	-
Attleboro Company of Jehovah's Witnesses ¹	-	-	-	-	-
Attleboro League for Girls and Women, Inc.	17,930	-	-	-	-
Attleboro Post No. 20, A. L., Inc.	6,500	-	-	-	-
Attleboro Young Men's Christian Association	94,500	-	-	4,600	-
Austen Riggs Foundation, Inc.	394,753	-	-	-	2,865
Austin-Tunstall Post No. 170, Inc., American Legion, The	2,500	-	-	-	-
Avon Home	25,005	-	-	-	80,493
Ayer Home, Trustees of	50,000	-	-	-	-
B. A. Bridges Camp 63, Sons of Veterans Association	4,600	-	-	-	-
B. M. C. Durfee High School Athletic Association	20,150	-	-	-	-
Babson Institute	483,010	117,700	16,500	2,400	501,397
Bacon Free Library	42,500	-	-	5,000	-
Baika Association, Inc.	17,000	-	-	-	-
Bancroft School	213,000	-	-	336	-
Baneret Lodge, No. 13, I. O. G. T.	3,000	-	-	-	-
Baptist Home of Massachusetts	282,219	-	6,500	24,000	120,000
Barre Library Association	41,000	-	-	-	-
Barrington School Inc.	125,728	-	-	-	-
Battles Home	20,781	4,500	-	-	12,300
Bauercrest Y. M. and Y. W. H. A. Camp, Inc.	10,000	-	-	-	-
Beachmont Catholic Club	4,000	-	-	-	-
Beacon Hill Community Centre, Inc.	30,000	-	-	-	-
Beacon Institute of Podiatry	14,500	-	-	-	-
Beaver Country Day School, Inc., The	482,000	-	-	-	-
Beaver School, Inc., The ¹	-	-	-	-	-
Bedford Civic Club, Inc.	1,500	-	-	-	-
Beechwood Improvement Association, Inc.	2,500	-	250	-	-
Belchertown Historical Association	5,000	200	-	-	-
Belmont Day School, Inc., The	25,000	-	-	-	-
Belmont Hill School, Inc.	305,642	-	-	-	-
Belmont Woman's Club	22,940	-	-	-	-
Benevolent Fraternity of Unitarian Churches	134,745	-	685	-	30,220
Bennett Public Library Association of Billerica, The ¹	-	-	-	-	-
Benoth Israel Sheltering Home	51,900	-	-	-	-
Berkshire Athenaeum, Trustees of the	109,000	-	-	39,500	2,200
Berkshire County Council, Boy Scouts of America	24,222	-	-	-	-
Berkshire County Home for Aged Women	120,000	2,550	3,000	32,268	231,412
Berkshire County Society for the Care of Crippled and Deformed Children	45,000	-	-	-	69,451
Berkshire Museum, Trustees of the	373,000	-	-	11,600	105,598
Berkshire School, Inc.	538,000	-	-	-	200
Bertram Home for Aged Men	23,940	-	16,500	13,600	72,756
Beth El Hebrew School of Dorchester, Mass.	79,500	-	-	-	-
Beth Israel Hospital Association	2,410,467	-	500	-	-
Bethany Union for Young Women, The	27,100	-	-	-	19,898
Bethel African Methodist Episcopal Church	5,700	3,100	7,550	-	-
Bethel Help Association	-	-	-	-	-
Bethlehem Home	15,000	190,000	-	-	-
Betty Allen Chapter of the Daughters of the American Revolution, Inc.	13,000	-	-	-	-
Beverly Historical Society	24,200	-	-	-	21,902
Beverly Hospital Corporation	545,550	-	-	33,764	356,988
Beverly Improvement Society	2,283	-	-	-	-
Beverly School for the Deaf	123,432	-	-	-	-
Billerica Historical Society, The ¹	-	-	-	-	-
Billerica Post No. 116, Building Corporation of the American Legion of Mass.	10,000	-	-	-	-
Bishop and Trustees of the Protestant Episcopal Church in the Diocese of Massachusetts	8,000	-	2,650	3,000	137,075
Bishop Stang Day Nursery	35,000	-	-	-	-
Blessed Sacrament School, Cambridge	171,700	-	-	-	-
Blessed Sacrament School, Fall River	42,550	-	-	-	-

¹ No return.

PROPERTY, ETC. — Continued

Bonds and other Public Securities	Money at Interest and on Deposit in Savings Banks	Library and Apparatus	Other Personal Property	Total Real Estate	Total Personal Property	Income	Expendi- tures
-	\$661	\$3,100	\$131	\$35,000	\$3,892	\$17,729	\$16,936
\$356,835	10,528	-	2,593	-	613,975	30,484	32,593
29,587	2,428	-	102	23,000	48,695	18,062	18,219
441,194	28,989	23,768	17,780	347,972	890,586	86,599	101,882
-	65,962	55,500	371	402,706	140,176	41,685	43,695
-	-	-	-	-	-	-	-
-	-	25,000	1,618	302,500	26,618	109,030	107,412
-	-	10,000	-	50,000	10,000	14,278	14,286
10,000	-	50,855	-	123,568	60,855	185,529	195,810
-	-	-	1,848	16,750	1,848	4,005	2,925
-	-	-	-	300	-	987	960
-	-	-	-	-	-	-	-
-	-	-	-	17,930	-	4,379	3,919
-	-	1,000	415	6,500	1,415	1,186	1,457
13,104	-	3,500	965	94,500	22,169	18,676	18,987
9,000	5,605	16,809	1,387	394,753	35,666	93,138	112,055
-	-	300	-	2,500	300	485	467
177,341	18,363	1,500	17,343	25,005	295,040	22,222	26,741
279,778	11,510	6,800	4,657	50,000	302,745	14,835	13,875
-	-	300	-	4,600	300	211	207
-	-	-	-	20,150	-	19	3
387,961	126,860	33,000	242,174	600,710	1,310,292	318,926	311,152
5,500	8,158	800	310	42,500	19,768	1,350	1,134
-	-	2,000	1,616	17,000	3,616	34,935	34,490
4,000	-	20,000	4,633	213,000	28,969	81,400	82,524
-	72	300	-	3,000	372	187	177
560,000	17,357	1,000	-	282,219	728,857	41,134	45,594
7,000	79,252	15,000	121	41,000	101,373	2,331	2,267
-	-	15,000	161	125,728	15,161	17,267	23,610
65,646	50,204	-	815	25,281	128,965	4,932	4,987
-	-	1,500	44	10,000	1,544	14,771	15,093
-	-	500	131	4,000	631	1,295	1,472
-	-	-	-	30,000	-	11,210	11,588
-	-	4,000	531	14,500	4,531	11,929	11,521
-	-	25,000	34,475	482,000	59,475	196,828	179,809
-	-	-	-	-	-	-	-
-	-	74	-	1,500	74	288	237
-	34	300	-	2,500	584	425	391
-	25	5,000	484	5,200	5,509	896	715
-	-	4,600	1,868	25,000	6,468	15,232	15,681
-	-	7,764	77,117	305,642	84,881	96,819	99,254
-	2,039	600	1,001	22,940	3,640	6,799	5,991
628,919	10,649	3,733	2,799	134,745	677,005	42,413	41,780
-	-	-	-	-	-	-	-
-	-	-	-	51,900	-	-	2,426
16,843	5,137	100,000	89	109,000	163,769	45,702	45,613
-	-	1,512	-	24,222	1,512	12,844	14,496
324,430	68,403	16,000	21,874	122,550	697,387	49,222	35,501
-	-	-	-	-	-	-	-
94,972	23,601	11,045	1,908	45,000	200,977	25,173	23,826
296,170	57,383	350,000	-	373,000	820,751	24,473	28,775
-	984	40,000	8,399	538,000	49,583	160,310	155,315
175,792	8,187	8,500	2,397	23,940	297,732	13,186	12,154
-	-	150	430	79,500	580	20,091	20,906
-	-	472,365	90,250	2,410,467	563,115	647,346	631,892
8,737	1,180	1,511	1,089	27,100	32,415	19,933	20,100
-	-	2,000	104	8,800	9,654	10,148	10,044
-	6,100	789	6	-	6,895	10,020	10,050
-	300	2,000	1,277	205,000	3,577	3,514	3,353
-	-	700	-	13,000	700	368	370
-	-	-	-	-	-	-	-
13,511	6,556	11,000	5,640	24,200	58,609	2,727	2,478
412,166	32,618	-	48,482	545,550	884,018	224,623	240,370
1,315	8,568	-	566	2,283	10,449	3,621	3,528
42,412	10,380	9,189	8,013	123,432	69,994	62,754	63,937
-	-	-	-	-	-	-	-
-	338	-	-	10,000	338	-	-
186,760	127,439	1,534	125	8,000	458,583	18,724	19,523
-	-	-	-	35,000	-	1,517	940
-	-	6,000	-	171,700	6,000	-	-
-	-	-	3,000	42,550	3,000	-	8,000

ABSTRACT OF RETURNS OF

Name of Corporation	Real Estate Occupied by the Cor- poration	Real Estate not Occupied by the Cor- poration (not exempt)	Mortgages on Real Estate	Shares in Banks	Shares in Corpora- tions
Blessed Sacrament School, Worcester	\$108,000	-	-	-	-
Board of Home Missions and Church Extension of the Methodist Episcopal Church	5,600	-	-	-	-
Board of Permanent Trustees of the Memorial Building, Arlington, Mass.	16,150	-	-	-	-
Board of Swedish Lutheran Old Peoples Home of Worcester, Mass., Inc.	113,052	-	-	\$2,480	\$2,634
Bolton D. O. N. Edes Post American Legion, As- sociates	500	-	-	-	-
Bonnie Bairns Association	6,875	-	-	-	-
Boston Academy of Notre Dame	75,000	-	-	-	-
Boston Academy of the Sacred Heart	300,000	-	-	-	-
Boston Architectural Club	40,000	-	-	-	1,471
Boston Art Club	152,000	-	-	-	1,900
Boston Athenaeum, Proprietors of	199,303	-	-	58,173	696,130
Boston Baptist Bethel City Mission Society	140,300	\$17,000	\$1,750	-	2,750
Boston Baptist Social Union	269,500	210,000	-	16,300	268,194
Boston Better Business Bureau ¹	-	-	-	-	-
Boston Branch of the Christian and Missionary Alliance, Inc.	8,000	-	-	-	-
Boston Camera Club, The ¹	-	-	-	-	-
Boston Cenacle Society	380,900	-	-	-	-
Boston Children's Friend Society	13,000	-	-	13,984	124,665
Boston College, Trustees of	4,462,317	-	-	-	17,692
Boston College High School	376,000	38,200	-	14,085	21,640
Boston Community Centre, Inc. of the Volunteers of America ¹	-	-	-	-	-
Boston Company of Jehovah's Witnesses ¹	-	-	-	-	-
Boston Conservatory of Music	36,250	28,750	-	-	-
Boston Council, Inc., Boy Scouts of America	20,500	-	-	-	-
Boston Dispensary ¹	-	-	-	-	-
Boston Ecclesiastical Seminary ¹	-	-	-	-	-
Boston Evening Clinic and Hospital	12,000	-	-	-	-
Boston Guild for the Hard of Hearing	27,000	-	-	200	64
Boston Home for Incurables	430,600	50	-	-	440,745
Boston Industrial Home	53,000	500	-	-	-
Boston Legal Aid Society ¹	-	-	-	-	-
Boston Library Society	20,000	32,000	-	-	15,874
Boston Lying-In Hospital ¹	-	-	-	-	-
Boston Missionary and Church Extension Society of the Meth. Epis. Church	27,500	-	-	6,650	15,850
Boston Music School Settlement, Inc.	1,650	-	-	-	-
Boston Nursery for Blind Babies	36,000	-	-	-	119,080
Boston Port and Seaman's Aid Society, Managers of the	33,000	19,000	-	9,106	174,212
Boston School for the Deaf	295,260	-	-	-	-
Boston School of Occupational Therapy	35,000	-	-	-	-
Boston School of Physio-Therapy	10,000	-	-	-	-
Boston Seaman's Friend Society	18,500	30,000	-	200	102,878
Boston Society for the Care of Girls	-	-	2,600	-	150,000
Boston Society of Redemptorist Fathers ¹	-	-	-	-	-
Boston Tuberculosis Association	127,300	-	-	-	4,392
Boston University, Trustees of	4,680,137	724,500	105,361	50,718	767,786
Boston Wesleyan Association ¹	-	-	-	-	-
Boston Work Horse Relief Association	18,800	-	-	-	132,971
Boston Y. M. C. A.	36,875	-	-	-	-
Boston Y. M. C. Union Permanent Fund	888,550	365,000	-	-	-
Boston Young Women's Christian Association	1,652,100	-	-	-	60,218
Bouve-Boston School of Physical Education	102,402	-	-	-	-
Boxford Public Library, The	1,200	-	-	-	-
Boy Scouts of America (Ashburnham) ¹	-	-	-	-	-
Boy Scouts of America, Bay Shore Council, Inc.	13,111	-	-	-	-
Boy Scouts of America (Dighton)	600	-	-	-	-
Boy Scouts of America (Sharon)	2,600	-	-	-	-
Boys' Camp, Inc., The	15,990	-	-	-	-
Boys' Club of Fall River	208,900	-	-	23,217	8,409
Boys' Club of Lynn	103,686	-	-	-	14,363
Boys' Club of Pittsfield	261,201	-	-	-	163,904
Boys' Club of Plymouth	16,000	-	-	680	7,550
Boys' Clubs of Boston, Inc.	485,500	-	-	-	79,260
Boys' Welfare League, Inc.	1,200	-	-	-	-
Bradford Junior College	350,110	-	-	14,911	206,495
Braintree Post No. 86, A. L. ¹	-	-	-	-	-
Brewster Ladies' Library Association	1,050	-	-	1,000	-
Bridgewater War Veterans' Association, Inc.	1,000	-	-	-	-
Briggs Corner Welfare Association of Attleboro	3,300	-	-	-	-
Brightelmstone Club ¹	-	-	-	-	-
Brimmer School	150,000	-	-	-	-

¹ No return.

PROPERTY, ETC. — Continued

Bonds and other Public Securities	Money at Interest and on Deposit in Savings Banks	Library and Apparatus	Other Personal Property	Total Real Estate	Total Personal Property	Income	Expendi- tures
-	-	\$6,600	-	\$108,000	\$6,600	\$8,000	\$8,000
-	-	-	-	5,600	-	-	-
-	\$1,949	-	\$255	16,150	2,204	2,058	1,955
-	2,939	10,006	3,716	113,052	21,775	10,395	17,646
-	-	100	75	500	175	110	100
-	-	-	494	6,875	494	-	-
-	2,436	20,000	537	75,000	22,973	17,762	16,588
-	6,000	26,500	1,580	300,000	34,080	51,899	52,451
-	-	11,500	1,748	40,000	14,719	6,729	7,436
-	2,000	8,620	491	152,000	12,911	19,378	33,432
\$339,802	-	514,420	10,311	199,303	1,618,836	67,492	67,913
7,600	1,000	3,500	3,034	157,300	19,634	31,813	31,700
257,049	-	10,000	6,939	479,500	558,482	100,412	99,767
-	-	-	-	-	-	-	-
-	-	4,500	1,175	8,000	5,675	14,744	13,793
-	-	-	-	-	-	-	-
-	10,035	25,000	4,493	380,900	39,528	54,261	50,788
318,938	16,645	-	15,747	13,000	489,979	55,378	57,484
10,325	166	583,658	15,026	4,462,317	626,867	886,845	865,164
10,550	19,846	75,000	14,000	414,200	155,121	238,803	241,947
-	-	-	-	-	-	-	-
-	-	2,246	596	65,000	2,842	19,615	19,509
-	-	1,000	-	20,500	1,000	30,793	31,062
-	-	-	-	-	-	-	-
-	-	7,500	-	12,000	7,500	3,500	13,859
3,869	6,603	1,680	637	27,000	13,053	15,780	15,885
737,711	-	-	15,404	430,650	1,193,860	72,458	70,429
27,423	7,119	3,500	-	53,500	38,042	16,017	15,517
-	-	-	-	-	-	-	-
7,070	-	7,500	524	52,000	30,968	3,413	4,346
-	-	-	-	-	-	-	-
4,600	-	1,750	1,890	27,500	30,740	11,647	14,123
-	-	500	30	1,650	530	-	-
487,729	12,945	2,000	1,566	36,000	623,320	52,946	46,580
-	-	-	-	-	-	-	-
420,330	20,000	-	2,726	52,000	626,374	38,297	33,246
-	-	25,000	-	295,260	25,000	81,705	54,153
-	8,810	5,000	2,370	35,000	16,180	13,249	23,543
-	-	500	-	10,000	500	661	3,807
173,471	35,959	2,000	7,844	48,500	322,352	47,519	43,748
310,200	35,000	-	4,487	-	502,287	26,972	41,519
-	-	-	-	-	-	-	-
63,744	-	2,000	2,174	127,300	72,310	48,216	47,949
1,228,678	141,337	354,158	183,039	5,404,637	2,831,077	1,992,477	2,011,118
-	-	-	-	-	-	-	-
-	1,364	1,000	-	18,800	135,335	9,843	9,178
-	-	-	-	36,875	-	537,672	537,532
-	-	25,000	-	1,253,550	25,000	96,241	95,561
299,449	62,967	255,000	15,483	1,652,100	693,117	514,243	524,171
-	938	7,038	-	102,402	7,976	55,775	62,682
-	4,158	2,500	-	1,200	6,658	703	638
-	-	-	-	-	-	-	-
-	-	2,583	-	13,111	2,583	19,367	18,539
-	-	50	-	600	50	-	-
-	-	-	-	2,600	-	-	-
-	-	-	13,862	15,990	13,862	38,135	48,538
201,680	1,240	-	395	208,900	234,941	22,167	22,375
800	27,913	1,000	16	103,686	44,092	14,789	13,693
233,031	51,698	14,673	331	261,201	463,637	43,509	44,313
-	439	-	13	16,000	8,682	2,646	2,677
55,310	-	65,608	24,242	485,500	224,420	165,274	169,007
-	-	-	-	1,200	-	-	-
181,567	15,907	62,567	140,628	350,110	622,075	278,983	220,926
-	-	-	-	-	-	-	-
-	2,487	6,500	278	1,050	10,265	1,039	1,069
-	-	-	-	1,000	-	322	284
-	-	400	-	3,300	400	312	368
-	-	-	-	-	-	-	-
-	2,810	1,000	2,951	150,000	6,761	42,174	41,721

ABSTRACT OF RETURNS OF

Name of Corporation	Real Estate Occupied by the Corporation	Real Estate not Occupied by the Corporation (not exempt)	Mortgages on Real Estate	Shares in Banks	Shares in Corporations
Broadway Social and Athletic Association	\$2,250	-	-	-	-
Brockton Audubon Society	2,025	-	-	-	-
Brockton Day Nursery	-	-	-	\$4,000	\$5,394
Brockton Hospital Company	517,208	-	\$2,400	13,907	104,974
Brockton Humane Society	3,600	-	-	1,008	-
Brockton Y. M. C. A.	206,200	\$217,600	-	1,000	41,000
Brockton Y. W. C. A.	116,400	-	-	1,000	-
Brooke House Corporation	68,000	-	-	-	-
Brookline Friendly Society	7,800	-	14,500	943	51,774
Brooks Hospital	263,084	-	-	-	-
Brooks School	703,606	-	-	-	601
Brothers of Charity, Inc., The	20,000	-	-	-	-
Browne and Nichols School	170,920	-	-	-	-
Brush Hill School, Inc.	27,000	-	-	-	-
Buckingham School	194,840	-	-	-	-
Building Association, Inc. of Stoneham Post No. 115	12,000	-	-	-	-
Building Association of Millis Post No. 208, American Legion, Inc. ¹	-	-	-	-	-
Burbeon Free Lecture Fund	-	-	-	-	-
Bureau of Jewish Education of Boston, Inc. ¹	-	-	-	-	-
Burnap Free Home for Aged Women	45,000	-	-	-	67,154
Byron L. Sylvano Post 82, A. L.	8,000	-	-	-	-
Cachalot Council, Boy Scouts of America, Inc.	2,600	-	-	-	-
Calvary Cemetery	63,800	-	-	-	-
Cambridge Homes for Aged People	107,145	13,858	87,351	26,423	115,701
Cambridge Hospital	811,356	15,148	110,290	15,471	235,291
Cambridge Neighborhood House	12,500	-	-	-	4,877
Cambridge Nursery School, Inc.	13,250	-	-	-	-
Cambridge School, Inc.	72,900	-	-	-	-
Cambridge School of Liberal Arts, Inc.	38,500	2,900	-	-	-
Cambridge Social Union	53,700	-	-	-	6,271
Cambridge Visiting Nursing Association	14,745	-	-	-	26,928
Cambridge Y. M. C. A.	259,200	34,800	18,371	-	-
Cambridge Y. W. C. A.	155,360	-	-	2,519	31,204
Camp Alcott, Inc. ¹	-	-	-	-	-
Camp Chappa Challa, Inc. ¹	-	-	-	-	-
Camp Fire Girls of Worcester, Inc.	22,339	-	-	-	-
Camp Rotary, Inc. of Lynn, Mass.	22,750	-	-	-	-
Canadian Legion	-	-	-	-	-
Cantabrigia Club	42,300	-	-	-	-
Canton Historical Society	3,000	-	-	-	-
Canton Playgrounds' Association	3,500	-	-	-	8,793
Cape Ann Community League, Inc.	8,200	-	-	-	-
Cape Ann Scientific, Literary and Historical Association	32,000	-	-	-	2,233
Cape Cod Council Boy Scouts of America, Inc.	750	-	-	-	-
Cape Cod 4H Camp Corporation	7,000	-	-	-	-
Cape Cod Horticultural Society, Inc., The	2,700	1,000	-	-	-
Cape Cod Hospital	194,308	-	-	-	9,600
Cape Cod Pilgrim Memorial Association ¹	-	-	-	-	-
Carleton Home, Trustees of	2,000	11,350	-	-	-
Carmelite Convent of Boston, The	60,000	10,200	-	-	-
Carney Hospital ¹	-	-	-	-	-
Cary House Association	12,400	-	-	-	-
Catholic Church Society ¹	-	-	-	-	-
Catholic Club of Lexington	10,000	-	-	-	-
Catholic Foreign Mission Society of America, Inc..	20,600	-	-	-	-
Catholic Memorial Home, The	282,500	-	-	-	-
Catholic Women's Club of Worcester	7,000	-	-	-	-
Cemetery of Mt. Auburn, Proprietors of the	94,744	33,922	-	-	-
Centerville Public Library Association, Inc.	1,500	-	-	-	-
Central New England Sanatorium, Inc.	241,019	72,500	-	-	-
Cercle Lacordaire No. 42 of Aldenville ¹	-	-	-	-	-
Cercle St. Louis de Centralville	12,700	-	-	-	-
Channing Home	35,000	-	-	-	113,110
Charitable Fund in the town of Lancaster, Trustees of the	-	-	-	30	-
Charitable Travelers Sheltering Association, Inc.	6,575	-	-	-	-
Charity Brotherhood of the Holy Ghost of the North End of New Bedford, Mass., Inc. ¹	-	-	-	-	-
Charity of Edward Hopkins, Trustees of the	-	-	-	1,601	48,465
Charles B. Haven Home for Aged Men in Peabody	4,400	2,500	-	3,205	8,028
Charles H. Alward Post No. 133 A. L. Dept. of Mass. Inc.	16,400	-	-	-	-
Charles H. Bond Camp No. 104 S. of V. Building Association ¹	-	-	-	-	-

¹ No return.

PROPERTY, ETC. — Continued

Bonds and other Public Securities	Money at Interest and on Deposit in Savings Banks	Library and Apparatus	Other Personal Property	Total Real Estate	Total Personal Property	Income	Expenditures
-	\$100	\$500	-	\$2,250	\$600	\$600	\$600
-	-	200	\$45	2,025	245	136	238
\$7,247	4,958	600	789	-	22,988	3,363	3,478
174,957	89,574	20,534	17,552	517,208	423,898	228,796	236,407
-	9,142	-	203	3,600	10,353	565	1,827
29,000	16,077	6,000	-	477,800	93,077	70,676	70,676
964	54,080	10,500	1,335	116,400	67,879	20,861	20,704
128,500	125	10,000	3,301	68,000	141,926	19,786	20,302
67,907	3,891	2,369	1,975	7,800	143,359	28,948	30,766
-	-	19,533	18,053	263,084	37,616	107,260	111,676
-	-	87,361	10,744	703,606	98,706	162,937	155,309
-	-	3,878	-	20,000	3,878	5,843	5,410
-	2	1,000	9,750	170,920	10,752	74,427	68,422
-	-	500	1,073	27,000	1,573	26,082	26,702
1,100	-	676	7,743	194,840	9,519	60,086	63,006
-	-	-	-	12,000	-	616	610
-	-	-	-	-	-	-	-
4,464	13,274	-	750	-	18,488	535	405
292,071	-	-	39,813	45,000	399,038	16,594	16,317
-	-	-	-	8,000	-	1,818	1,434
-	-	-	-	2,600	-	7,460	7,425
-	172,335	-	-	63,800	172,335	26,860	21,838
387,203	83,328	15,000	1,448	121,003	716,454	31,231	32,850
389,788	39,872	92,912	27,603	826,504	911,227	431,491	452,478
23,596	-	300	1,703	12,500	30,476	9,439	10,139
-	-	300	359	13,250	659	4,825	4,450
-	-	7,500	-	72,900	7,500	118,733	116,177
-	-	3,381	1,851	41,400	5,232	18,885	18,384
-	-	500	192	53,700	6,963	7,622	9,572
22,320	10,054	-	4,498	14,745	63,800	29,986	32,357
9,296	4,007	18,700	9,704	294,000	60,078	101,027	101,027
59,945	13,656	3,411	878	155,360	111,613	74,324	69,590
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	1,500	-	22,339	1,500	10,406	10,294
-	-	750	303	22,750	1,053	1,485	1,856
-	13	100	-	-	113	2,674	2,631
-	994	800	1,050	42,300	2,844	4,023	3,232
-	70	500	167	3,000	737	445	191
7,470	-	500	199	3,500	16,962	597	707
-	1,333	1,500	459	8,200	3,292	1,559	1,339
-	6,518	6,000	4,616	32,000	19,367	1,330	1,299
-	1,073	207	1,840	750	3,120	4,791	4,924
-	-	200	32	7,000	232	504	472
-	100	200	-	3,700	300	871	934
147,540	56,020	28,195	21,535	194,308	262,890	117,261	139,903
26,241	3,955	1,000	763	13,350	31,959	3,954	3,987
-	-	800	-	70,200	800	4,000	3,500
-	-	-	-	-	-	-	-
-	8,261	2,000	318	12,400	10,579	517	289
-	-	-	-	-	-	-	-
-	-	-	500	10,000	500	740	822
-	-	-	-	20,600	-	24,669	24,669
-	-	4,701	20,192	282,500	24,893	25,893	287,187
-	-	500	162	7,000	662	3,089	2,927
-	-	-	-	123,666	-	226,052	225,864
1,007	822	500	2,012	1,500	4,341	147	499
-	69	-	31,220	313,519	31,289	63,422	74,223
-	-	-	-	-	-	-	-
-	19	733	190	12,700	942	3,544	3,502
112,820	7,908	13,500	4,516	35,000	251,854	24,423	26,221
-	11,810	-	97	-	11,937	783	287
-	-	-	-	6,575	-	1,452	1,780
-	-	-	-	-	-	-	-
24,075	-	-	3,755	-	77,896	4,236	4,236
13,410	7,906	2,000	2,013	6,900	36,562	2,209	2,121
-	275	1,500	-	16,400	1,775	669	623
-	-	-	-	-	-	-	-

ABSTRACT OF RETURNS OF

Name of Corporation	Real Estate Occupied by the Corporation	Real Estate not Occupied by the Corporation (not exempt)	Mortgages on Real Estate	Shares in Banks	Shares in Corporations
Charles L. Carr Post No. 240, American Legion, Inc.	\$1,650	-	-	-	-
Charles River School	26,528	-	-	-	-
Charlotte Cushman Club of Boston, The	47,573	-	-	-	-
Chase Library Association	1,400	-	-	-	\$1,760
Chatham Historical Society, Inc.	2,000	-	-	-	-
Chelsea Day Nursery & Children's Home ¹	-	-	-	-	-
Chelsea Hebrew Free School	153,465	-	-	-	-
Chelsea Memorial Hospital	166,756	-	-	-	3,254
Chelsea Young Men's Christian Association ¹	-	-	-	-	-
Chester P. Tuttle Post No. 279, American Legion, Inc., The ¹	-	-	-	-	-
Cheverus Centennial Schools	172,000	-	-	-	-
Child Guidance Association of Worcester	6,500	-	-	-	-
Child-Walker School of Fine Arts, Inc. ¹	-	-	-	-	-
Children's Aid Association of Hampshire County	15,000	-	-	-	100
Children's Home, Lowell	9,800	-	-	\$12,000	-
Children's Home of Fall River	47,700	-	-	13,233	29,248
Children's Hospital	2,907,577	\$458,750	\$63,000	135,360	1,768,942
Children's Island Sanitarium	-	-	-	-	89,668
Children's Mission to Children	55,000	-	-	-	511,500
Children's Museum, The	122,987	-	-	-	34,329
Children's Summer School, Inc.	2,500	-	-	-	-
Children's Sunlight Hospital	81,424	-	-	-	5,528
Choate School	124,191	-	-	-	-
Christian Science Benevolent Association	993,000	-	210	8,410	43,909
Christian Workers Union ¹	-	-	-	-	-
Christopher Shop, Inc., The	-	-	-	-	-
Church Hill Improvement Association, Inc.	2,100	-	-	-	-
Church of the Ascension School Corporation	128,000	-	-	-	-
Church of God and Saints of Christ ¹	-	-	-	-	-
Church of Our Lady of Mount Carmel ¹	-	-	-	-	-
Church of Our Lady of the Rosary ¹	-	-	-	-	-
Church of the Good Shepherd, The, Uxbridge	37,420	-	-	-	-
Church of the Nativity B.V.M. ¹	-	-	-	-	-
Church of the Sacred Heart of Fall River	202,350	-	-	-	-
Churchhaven, Nantucket, Inc.	9,140	-	-	-	4,730
Citizens Association of Precinct Four (Weymouth)	2,200	-	-	-	-
Citizens' Library Association of West Acton	1,600	-	-	-	-
City Library Association of Springfield	1,796,020	96,800	14,125	2,750	62,674
City Missionary Society, Boston	-	-	-	12,740	107,884
Clara C. Hyams Fund, Inc.	-	-	-	-	-
Clark-Haddad Post 188, American Legion	-	-	-	-	-
Clark University, Trustees of	1,834,536	47,300	1,200,000	214,926	344,831
Clarke School for the Deaf	774,458	-	4,500	152,850	489,259
Clift Rodgers Free Library Association, Inc.	1,200	-	-	-	-
Clifton G. Marshall Post of the American Legion of Mass. No. 173, Inc.	2,200	-	-	-	-
Cliftondale Recreation Park, Inc. ¹	-	-	-	-	-
Clinton Historical Society ¹	-	-	-	-	-
Clinton Home for Aged People ¹	-	-	-	-	-
Clinton Hospital Association ¹	-	-	-	-	-
Cobb Library, Inc., The	5,000	-	-	-	12,395
Coburn Charitable Society	8,500	4,600	-	14,460	87,416
Cohasset Historical Society ¹	-	-	-	-	-
College of Physicians and Surgeons ¹	-	-	-	-	-
College of the Holy Cross of Worcester	3,422,900	8,900	-	11,430	15,463
Colonel Timothy Bigelow Chapter, D. A. R.	17,300	-	-	-	-
Columbus Avenue A. M. E. Zion Church	5,000	-	-	-	-
Columbus Day Nursery of South Boston	32,000	-	4,000	-	-
Columbus Guild of Lynn	11,875	-	-	-	-
Columbus Society of Salem	18,200	-	-	-	-
Community Committee Girl Scouts ¹	-	-	-	-	-
Community Fair Association of North Chester, Chester Hill and Littleville, Inc.	-	-	-	-	-
Community Health Association	6,200	-	-	-	499,684
Community Memorial Hospital	63,000	-	-	-	-
Concord Academy	44,400	-	-	1,154	-
Concord Antiquarian Society	78,000	-	-	500	4,500
Concord Art Association	7,300	-	-	-	12,940
Concord Free Public Library	160,000	8,500	10,176	-	57,864
Concord, Mass. Girl Scouts, Inc.	13,000	-	-	-	-
Concord Nursery School	3,950	-	-	-	-
Concord's Home for the Aged	9,000	-	-	-	11,953
Congregation Agudas Achim Synagogue of Brockton, Mass., the United Brothers	47,500	-	-	-	-
Congregation Anshee Sphard of Roxbury ¹	-	-	-	-	-

¹ No return.

PROPERTY, ETC. — Continued

Bonds and other Public Securities	Money at Interest and on Deposit in Savings Banks	Library and Apparatus	Other Personal Property	Total Real Estate	Total Personal Property	Income	Expendi- tures
-	-	50	-	\$1,650	\$50	\$2	\$2
-	-	\$1,000	\$9,345	26,528	10,345	32,076	30,405
-	\$7,586	-	1,802	47,573	9,388	6,559	6,821
\$620	3,020	1,000	217	1,400	6,617	856	1,046
-	946	-	76	2,000	1,022	196	180
-	-	-	-	-	-	-	-
-	-	-	5,116	153,465	5,116	-	-
500	37,876	14,272	9,597	166,756	65,499	109,513	110,519
-	-	-	-	-	-	-	-
-	-	6,000	-	172,000	6,000	-	-
-	634	1,983	3	6,500	2,620	4,790	5,015
-	-	-	-	-	-	-	-
-	24,930	1,000	2,052	15,000	28,082	8,678	12,322
-	5,560	-	222	9,800	17,782	2,568	2,540
346,336	54,995	3,000	3,952	47,700	450,764	21,218	21,503
2,098,489	30,295	35,701	87,064	3,366,327	4,218,851	531,641	578,098
24,677	-	1	6,630	-	120,976	17,717	19,231
388,500	4,130	2,500	63,489	55,000	970,119	66,555	82,101
70,055	-	56,522	3,162	122,987	164,068	34,560	34,791
-	-	250	789	2,500	1,039	11,483	11,456
3,769	6,738	4,163	1,771	81,424	21,969	11,836	12,168
-	-	7,423	364	124,191	7,787	38,551	38,426
150,958	-	96,765	61,935	993,000	362,187	465,332	450,096
-	-	-	-	-	-	-	-
-	-	2,726	315	-	3,041	21,103	21,566
-	-	200	66	2,100	266	389	323
-	-	7,500	-	128,000	7,500	200	7,450
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	400	-	37,420	400	7,332	7,332
-	-	-	-	-	-	-	-
-	-	10,000	-	202,350	10,000	1,000	9,000
12,679	-	250	26	9,140	17,685	949	932
-	339	250	7	2,200	596	1,032	1,025
-	2,931	50	10	1,600	2,991	185	175
457,629	4,914	445,440	15,272	1,892,820	1,002,804	323,210	315,708
160,375	3,022	800	6,195	-	291,016	58,107	57,810
513,600	-	-	30,710	-	544,310	77,310	114,006
-	-	-	600	-	600	161	161
2,159,595	455,452	-	146,756	1,881,836	4,521,560	245,475	240,726
623,043	11,431	69,351	34,955	774,458	1,385,389	203,867	182,170
-	1,708	100	104	1,200	1,912	154	624
-	-	-	-	2,200	-	921	760
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,750	2,081	11,300	1,597	5,000	31,123	891	970
45,089	-	-	137	13,100	147,102	8,369	9,355
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
51,544	3,509	343,241	63,789	3,431,800	488,976	762,692	775,397
-	2,882	1,000	162	17,300	4,044	1,146	1,146
-	-	-	500	5,000	500	2,013	2,012
-	1,500	5,000	3,771	32,000	14,271	981	2,229
-	-	2,000	9,640	11,875	11,640	7,563	7,653
-	-	3,000	-	18,200	3,000	2,075	2,075
-	-	-	-	-	-	-	-
-	50	-	123	-	173	960	837
381,308	-	-	60,044	6,200	941,036	315,388	324,873
-	8,907	9,745	143	63,000	18,795	26,407	27,007
-	-	3,000	4,855	44,400	9,039	82,418	80,222
2,200	8,805	50,000	918	78,000	66,923	3,480	3,185
1,500	2,875	35,000	2,143	7,300	54,458	1,054	1,285
46,244	42,093	45,000	4,221	168,500	205,598	8,302	6,380
-	925	2,000	110	13,000	3,035	2,205	2,094
-	-	429	288	3,950	717	4,200	4,469
88,100	6,791	-	1,503	9,000	108,347	4,824	3,816
-	-	-	-	-	-	-	-
-	-	3,000	-	47,500	3,000	5,000	5,300
-	-	-	-	-	-	-	-

ABSTRACT OF RETURNS OF

Name of Corporation	Real Estate Occupied by the Corporation	Real Estate not Occupied by the Corporation (not exempt)	Mortgages on Real Estate	Shares in Banks	Shares in Corporations
Congregation Kehillath Israel ¹	-	-	-	-	-
Congregation Kodimah	\$24,800	-	-	-	-
Congregation Machseke Torah Rabbi Horowitz of Jerusalem, Inc. ¹	-	-	-	-	-
Congregation of the Mission of St. Vincent de Paul in Springfield	65,400	\$3,200	-	-	-
Congregation of the Sacred Hearts	20,000	-	-	-	-
Congregation of the Sisters of St. Joseph du Puy	26,500	-	-	-	-
Congregation of the Sisters of St. Joseph, Framingham	415,829	20,821	-	-	-
Congregation of the Sisters of St. Joseph, Newton	409,900	-	-	-	-
Congregation of the Sisters of St. Joseph of Boston, The (Regis College)	1,428,001	-	-	-	-
Congregation of Sisters of Saint Joseph of Springfield, The	51,200	-	-	-	-
Congregation Ohabei Shalom	134,000	-	-	-	-
Congregational Education Society	-	-	\$17,000	\$9,970	\$188,948
Convalescent Home of the Children's Hospital	254,700	-	-	7,300	224,000
Cooley Dickinson Hospital	519,679	-	4,350	15,060	19,244
Copley Society of Boston	21,000	-	-	400	62
Corporation Notre Dame of Cambridge	4,700	8,000	-	-	-
Corporation of St. Anthony of New Bedford, The	286,275	-	-	-	-
Corporation of the Ascension Farm School, The	76,600	-	-	-	-
Corporation of the Congregation of St. Joseph of Boston	4,100	-	-	-	-
Corporation of the Members of the Catholic Association of Lowell	33,587	9,500	-	-	-
Corporation of the New Church Theological School	119,615	20,195	15,121	-	66,086
Corporation of the Rebecca Pomroy Newton Home for Orphan Girls	15,000	-	15,350	-	26,309
Corporation of the Ryder Home for Old People	7,000	3,500	-	6,883	30,000
Cotuit Library Association	4,500	-	-	-	7,300
Council for Greater Boston Camp Fire Girls	25,000	-	-	-	-
Country Day School for Boys of Boston	123,000	-	-	-	2,000
Cummings Memorial	69,400	-	-	-	-
Cunningham Foundation	99,300	-	-	-	-
Cushing Academy, Trustees of the	221,500	1,010	-	1,575	45,886
Cyril P. Morrisette Post Building Corporation ¹	-	-	-	-	-
D. G. Farragut Bldg. Ass'n., The	6,000	-	-	-	-
D. Willard Robinson Hall Co.	2,100	-	-	-	-
Dames de Jesus-Marie	-	-	83,000	-	-
Damon Hall, Inc.	16,400	-	-	-	-
Dana Hall Schools	1,219,550	24,325	-	12,960	-
Danvers Historical Society	32,200	-	-	-	-
Danvers Home for the Aged	10,000	4,000	-	5,000	3,232
Daughters of Zion Old Peoples Home ¹	-	-	-	-	-
Davis Bates Clapp Memorial Association	39,000	-	-	-	-
Dean Academy in the Town of Franklin	230,000	-	-	-	134,454
Dean Library Association	-	-	-	-	-
Deborah Wheelock Chapter, D.A.R.	2,100	-	-	-	-
Dedham Community Association, Inc.	40,500	-	-	-	-
Dedham Country Day School	23,100	-	-	-	-
Dedham Emergency Nursing Association	10,800	-	-	-	-
Dedham Historical Society	23,000	4,000	-	-	1,490
Dedham Temporary Home for Women and Children	6,400	-	-	-	-
Deerfield Academy	1,346,587	14,500	-	-	234,365
Deerfield Academy and Dickinson High School, Trustees of	-	-	800	420	86
Denison House	13,200	-	-	-	-
Derby Academy	116,328	-	-	-	826
Deutsches Altenheim, Inc.	195,841	9,359	2,375	-	34,780
Devens Post Veterans of Foreign Wars of the United States, Inc.	15,000	-	-	-	-
Dexter School	219,000	-	-	-	-
Disabled War Veterans Association, Inc.	35,000	-	-	-	-
Dominican Sisters of the Perpetual Rosary of W. Springfield, Mass.	70,000	-	-	-	-
Donations of the Prot. Epis. Church, Trustees of ¹	-	-	-	-	-
Doodittle Universalist Home for Aged Persons, Inc.	40,000	6,051	4,000	6,741	30,027
Dorchester Woman's Club	6,000	-	7,000	-	-
Douglas Gift to the Brockton Day Nursery, Trustees of	10,000	-	-	-	-
Dover Historical and Natural History Society of Dover and Vicinity	6,500	-	-	-	-
Dukes County Historical Society	10,000	-	-	-	-
Dummer Academy, Trustees of	323,958	6,000	-	-	-

¹ No return.

Bonds and other Public Securities	Money at Interest and on Deposit in Savings Banks	Library and Apparatus	Other Personal Property	Total Real Estate	Total Personal Property	Income	Expenditures
-	-	-	-	-	-	-	-
-	-	\$3,000	-	\$24,800	\$3,000	\$12,700	\$12,400
-	-	-	-	-	-	-	-
-	-	2,000	-	68,600	2,000	6,500	6,500
-	-	500	-	20,000	500	31,254	22,792
-	-	4,500	\$380	26,500	4,880	12,039	11,658
-	-	3,000	-	436,650	3,000	-	-
-	-	5,500	816	409,900	6,316	96,910	90,816
-	\$5,755	230,928	10,254	1,428,001	246,937	306,426	296,172
-	-	10,000	-	51,200	10,000	-	-
\$4,022	24,415	5,000	9,224	134,000	42,661	69,361	59,372
176,823	1,700	-	64,273	-	458,714	100,860	92,176
199,100	-	5,000	20,685	254,700	456,085	65,372	80,088
72,877	8,979	78,207	11,474	519,679	210,191	156,929	153,141
50,409	845	100	3,194	21,000	55,010	4,013	4,304
-	-	100	30	12,700	130	3,250	3,307
-	-	-	-	286,275	-	-	18,000
7,500	8,415	3,500	2,792	76,600	22,207	8,167	10,441
-	-	-	-	4,100	-	-	230
25,000	72,752	5,000	16,747	43,087	119,499	22,765	21,730
147,523	-	2,000	4,088	139,810	234,818	19,205	25,869
20,435	2,481	500	2,832	15,000	67,907	4,552	5,481
32,244	12,714	100	3,800	10,500	85,741	4,006	3,338
7,500	-	1,500	1,290	4,500	17,590	1,716	1,567
-	198	5,000	393	25,000	5,591	25,869	25,278
-	-	5,252	-	123,000	7,252	51,541	53,864
-	2,706	4,500	-	69,400	7,206	13,415	14,629
-	-	-	-	99,300	-	36,389	36,117
262,017	75,538	20,000	52,278	222,510	457,294	111,485	103,384
-	-	100	229	6,000	1,011	958	862
-	8	542	-	2,100	550	169	154
-	-	10,500	313	-	93,813	20,773	21,158
-	-	1,200	-	16,400	1,200	11,229	12,973
-	-	113,943	36,478	1,243,875	163,381	748,397	686,139
-	14,336	2,353	709	32,200	17,398	832	731
27,910	68,723	500	-	14,000	105,365	6,278	6,159
-	-	-	-	-	-	-	-
72,750	12,250	-	9,260	39,000	94,260	2,023	1,773
179,067	11,252	11,000	20,448	230,000	356,221	140,412	134,386
-	-	1,200	-	-	1,200	506	449
-	5,000	1,000	-	2,100	6,000	683	551
-	-	-	366	40,500	366	6,025	6,073
-	3,328	1,500	4,986	23,100	9,814	25,233	22,825
-	21,053	2,500	802	10,800	24,355	15,163	14,361
44,003	7,373	50,000	2,914	27,000	105,780	4,256	2,927
-	-	2,500	549	6,400	3,049	21,946	24,963
56,924	50,847	211,648	7,714	1,361,087	561,498	504,217	478,894
32,342	18,132	2,000	160	-	53,940	1,844	1,933
-	-	1,200	-	13,200	1,200	25,845	24,600
3,000	2,440	3,900	9,032	116,328	19,198	39,293	36,547
10,598	14,570	18,913	19,044	205,200	100,280	43,145	34,216
-	-	500	-	15,000	500	210	224
-	-	-	-	219,000	-	51,809	47,595
-	-	500	-	35,000	500	388	332
-	5,075	7,500	8,794	70,000	21,369	23,700	24,236
-	-	-	-	-	-	-	-
42,563	25,600	5,000	2,194	46,051	116,125	10,240	10,854
-	-	1,500	461	6,000	8,961	3,715	3,372
5,195	5,888	-	-	10,000	11,083	375	375
4,875	30,259	1,250	1,456	6,500	37,840	1,088	282
2,500	55,298	2,500	161	10,000	60,459	2,266	2,105
-	-	46,216	23,496	329,958	69,712	176,080	158,952

ABSTRACT OF RETURNS OF

Name of Corporation	Real Estate Occupied by the Corporation	Real Estate not Occupied by the Corporation (not exempt)	Mortgages on Real Estate	Shares in Banks	Shares in Corporations
Dunbar Community League, Inc.	\$101,760	\$20,600	-	-	-
Durant, Incorporated, The	-	-	-	-	-
Duxbury Post No. 223, American Legion	1,650	-	-	-	-
Duxbury Rural Society, Inc.	4,600	3,669	-	-	-
East End Community Club of Methuen	2,700	-	-	-	-
East End Social Club of Lowell, Inc.	4,950	-	-	-	-
East End Union of Cambridge, Mass.	24,100	-	-	-	-
Eastern Nazarene College, Trustees of	307,639	-	-	-	-
Eastern Star of Mass. Charitable Foundation, Inc.	30,040	2,000	-	-	-
Ecole St. Francois d'Assise	40,700	2,500	-	-	-
Edgartown Boys Club Inc.	1,000	-	-	-	-
Edwin Humphrey Post Grand Army, Assn.	10,000	-	-	-	-
Eljot Union Church of Lowell, Mass.	104,500	-	-	\$462	\$390
Eliza J. Hahn Home for Aged Couples	14,372	3,873	\$37,050	-	18,244
Elizabeth E. Boit Home for Aged Women	23,350	-	350	9,000	826
Elizabeth Peabody House Association	221,600	-	-	-	-
Elizabeth Rector Harper Bungalow for Destitute Children, Inc.	2,500	-	-	-	-
Ellen M. Gifford Sheltering Home Corporation	25,025	-	-	-	-
Elliott School, Trustees of	14,000	900	4,000	-	41,506
Ellis Memorial and Eldredge House, Inc.	71,450	-	-	-	6,107
Elmwood Cemetery Association	12,018	-	-	-	12,500
Eloist Ministry, Inc., The	-	-	-	-	-
Emerson College of Oratory	255,000	-	-	5,078	1,666
Emerson Hospital in Concord	93,790	-	-	-	18,257
Emmanuel College, Trustees of	1,125,000	-	-	-	-
Empire of the Holy Ghost of Charity of East Boston, Mass., Inc.	5,000	-	-	-	-
Employee's Fund, Incorporated	-	-	5,000	1,917	16,093
Enfield Library Association	-	-	-	-	-
Episcopal Church Association	200,000	-	-	-	28,226
Episcopal City Mission	151,000	-	17,000	-	215,127
Episcopal Theological School, Trustees of	339,992	45,000	-	27,039	714,309
Ericsson Post 109 Benefit Association	10,000	-	-	-	-
Erie Fire Association No. 4	2,000	-	-	-	-
Ermette Novelli Educational and Dramatic Club, Inc.	20,850	-	-	-	-
Essex Institute	186,611	9,190	8,000	12,324	139,449
Evangelistic Association of New England	-	-	-	2,000	8
Everett Hebrew School and Community Center	20,000	-	-	-	-
Everett Home for Aged Persons	3,800	5,300	1,785	2,000	462
Fairbanks Family in America, The	11,500	-	-	-	-
Fairhaven King's Daughters Home for the Aged, Inc.	11,770	-	-	-	3,680
Fairlawn Hospital, Inc.	197,529	-	15,550	2,130	-
Fairview Hospital	309,297	-	37,700	-	-
Fairview Improvement Society, The	8,800	-	-	-	-
Faith and Hope Association, Inc.	50	-	-	-	-
Faith Home	6,000	4,000	-	5,314	5,031
Fall Brook Mother's Club	4,725	-	-	-	-
Fall River Anti-Tuberculosis Society, The	15,200	-	-	-	-
Fall River Area Council, Boy Scouts of America	4,000	-	-	-	-
Fall River Council Boy Scouts of America ¹	-	-	-	-	-
Fall River Deaconess Home	27,400	-	-	1,000	19,402
Fall River Jewish Community Center Building, Inc. ¹	-	-	-	-	-
Fall River Jewish Home for the Aged, Inc.	14,000	-	-	-	-
Fall River Women's Union	60,000	-	-	2,520	5,077
Falmouth Historical Society, The	7,800	-	-	-	-
Falmouth Nursing Association, Inc.	5,700	50	-	-	-
Falmouth Village Improvement Association, Inc., The ¹	-	-	-	-	-
Family Welfare Association of Springfield	-	5,300	53,002	11,400	28,575
Family Welfare Society of Boston	21,067	-	750	-	505,897
Farm and Trades School	104,051	15,000	-	-	336,957
Farren Memorial Hospital of Montague City, Mass.	241,000	-	-	-	-
Farrington Memorial, Incorporated, The	97,093	-	-	-	96,581
Father Mathew Building Society ¹	-	-	-	-	-
Father Mathew Temperance Association	19,500	11,825	-	-	-
Father Mathew Total Abstinence and Mutual Benevolent Society of Chicopee Falls, Mass. ¹	-	-	-	-	-
Father Mathew Total Abstinence Society of Pittsfield	145,000	-	-	5,000	360
Father Mathew Total Abstinence Society of Salem	61,800	-	-	-	-
Fathers and Mothers Club	6,325	-	-	17,240	-
Faulkner Hospital Corporation ¹	-	-	-	-	-
Pay School Incorporated	234,324	-	-	-	15,934

¹ No return.

Bonds and other Public Securities	Money at Interest and on Deposit in Savings Banks	Library and Apparatus	Other Personal Property	Total Real Estate	Total Personal Property	Income	Expendi- tures
\$75	\$103,000	\$27,647	\$598	\$122,360	\$131,320	\$33,869	\$35,307
-	-	-	13	-	13	41	29
-	558	-	48	1,650	606	330	280
-	5,472	750	3	8,269	6,225	620	733
-	-	300	24	2,700	324	5,867	5,842
-	251	-	-	4,950	251	1,480	1,480
4,603	1,600	250	2,340	24,100	8,793	7,639	7,801
-	-	38,660	20	307,639	38,680	89,077	75,082
-	-	6,000	-	32,040	6,000	28,536	22,310
-	-	1,500	-	43,200	1,500	5,735	5,735
-	338	150	-	1,000	488	926	894
-	392	500	-	10,000	892	820	1,019
-	4,865	4,500	476	104,500	10,693	7,404	7,780
5,800	2,865	-	12	18,245	63,971	6,587	6,110
24	50,609	2,000	179	23,350	62,988	4,063	4,279
20,109	-	1,000	4,059	221,600	25,168	42,946	42,984
-	-	-	-	2,500	-	275	275
145,000	28,488	200	9,970	25,025	183,658	7,592	22,283
49,919	-	4,500	3,839	14,900	103,764	5,721	5,290
14,530	-	1,517	1,551	71,450	23,705	32,617	32,263
1,650	84,387	-	-	12,018	98,537	5,252	5,997
-	-	2,000	166	-	2,166	12,954	12,788
-	783	11,258	1,541	255,000	20,326	94,231	92,760
31,790	16,184	16,717	5,562	93,790	88,520	58,934	54,537
-	-	1,000,000	12,180	1,125,000	1,012,180	122,908	110,726
-	100	-	-	5,000	100	3,917	3,969
43,225	300	-	-	-	66,535	3,212	10,205
-	10,225	-	486	-	10,711	698	477
57,367	-	1,000	474	200,000	87,067	5,218	4,971
528,764	30,704	44,000	21,595	151,000	857,190	117,549	142,393
767,901	15,352	10,000	48,851	384,992	1,583,452	75,709	82,966
-	-	-	-	10,000	-	921	768
-	2,773	3,050	320	2,000	6,143	763	324
-	-	1,000	25	20,850	1,025	4,873	4,848
159,323	49,854	22,500	26,993	195,801	418,443	26,864	34,651
3,007	9,680	325	598	-	15,618	19,409	18,812
-	-	1,500	-	20,000	1,500	5,700	7,020
5,848	18,979	-	619	9,100	29,693	2,334	3,250
-	2,707	-	-	11,500	2,707	1,632	2,002
-	12,500	2,000	-	11,770	18,180	7,613	7,533
-	2,320	38,542	4,701	197,529	63,243	75,350	65,039
114,743	3,469	68,051	93	309,297	224,056	63,883	61,355
-	-	50	-	8,800	50	380	398
13,212	7,404	150	-	50	-	6,582	6,631
-	295	500	-	10,000	31,111	3,966	3,968
-	10,000	-	467	4,725	795	64	159
-	-	500	14	15,200	10,467	5,695	6,697
-	-	-	-	4,000	514	1,780	1,766
8,909	18,410	450	200	27,400	48,371	11,261	12,166
-	-	-	-	-	-	-	-
-	9,020	500	642	14,000	10,162	6,850	6,288
93,194	41	2,000	254	60,000	103,086	8,104	8,649
-	-	10,000	901	7,800	10,901	1,547	2,068
4,000	7,681	2,800	2,605	5,750	17,086	12,683	10,078
-	-	-	-	-	-	-	-
55,693	1,151	1,855	7,050	5,300	158,726	50,881	51,276
280,775	7,196	2,000	69,939	21,067	866,557	405,898	425,511
257,975	-	20,000	49,233	119,051	664,165	56,734	70,366
-	-	10,000	-	241,000	10,000	57,235	57,131
101,842	5,042	17,389	5,648	97,093	226,502	10,485	11,110
-	-	-	-	-	-	-	-
-	1,439	300	593	31,325	2,332	1,670	1,337
-	-	-	-	-	-	-	-
2,100	4,150	5,000	40	145,000	16,650	13,385	13,767
-	-	500	-	61,800	500	-	-
-	659	-	603	6,325	18,502	866	1,009
-	-	-	-	-	-	-	-
7,437	14,052	38,469	11,677	234,324	87,569	113,909	115,832

ABSTRACT OF RETURNS OF

Name of Corporation	Real Estate Occupied by the Cor- poration	Real Estate not Occupied by the Cor- poration (not exempt)	Mortgages on Real Estate	Shares in Banks	Shares in Corpora- tions
Federated Jewish Charities of Boston ¹	-	-	-	-	-
Federation of the Bird Clubs of New England, Inc. ¹	-	-	-	-	-
Fellows' Athenaeum in Roxbury, Trustees of ¹	-	-	-	-	-
Fellsland Council, Inc., Boy Scouts of America	\$8,100	-	-	-	-
Fenn School	38,500	-	-	-	-
Fessenden School	541,700	\$75,350	-	-	\$588
Finnish Temperance Society, Sovittaja	11,750	-	\$7,100	-	-
Finnish Workingmen's Association of Boston ¹	-	-	-	-	-
Finnish Workingmen's Assn., "Veli" of Quincy	5,000	-	-	-	-
First Parish Church in Dorchester (Mass.)	350	-	-	-	-
Fisher Business School	20,000	-	-	-	-
Fitch Home, Inc.	70,140	-	8,700	\$22,983	51,943
Fitchburg Art Association, Inc.	27,500	2,200	-	-	33,974
Fitchburg Council of Girl Scouts, Inc. ¹	-	-	-	-	-
Fitchburg Helping Hand Association	75,550	-	-	5,800	-
Fitchburg Historical Society	30,000	-	-	-	-
Fitchburg Home for Old Ladies	45,618	-	1,466	10,935	82,159
Fitchburg Young Men's Christian Association	179,103	-	-	-	-
Florence Crittenton League of Compassion	425,903	10,000	-	3,750	48,930
Florence Crittenton Rescue League, "Hope Cottage" ¹	-	-	-	-	-
Fogg Library ¹	-	-	-	-	-
Forest Hills General Hospital, Inc.	111,500	-	-	-	-
Forsyth Dental Infirmary for Children	850,000	-	-	-	-
Fort Massachusetts Historical Society	500	-	-	-	-
Foundation of Our Lady of Holy Cross, Incor- porated	71,500	-	-	-	-
Framingham Civic League, Inc.	121,053	-	-	-	-
Framingham Hospital	-	-	-	-	-
Framingham Improvement Association	-	-	-	-	-
Framingham Union Hospital, Inc.	365,000	-	3,800	-	-
Frances E. Willard Settlement	75,000	4,200	-	-	-
Frances Merry Barnard Home, Inc.	23,894	-	-	-	167,475
Frances Stern Nursery School, Inc.	16,343	-	-	-	-
Francis Wyman Association ¹	-	-	-	-	-
Franciscan Minor Conventuals Association of Granby, Mass.	125,000	-	-	-	-
Franciscan Missionaries of Mary of Fall River	11,750	-	-	-	-
Franciscan Missionaries of Mary, New Bedford ¹	-	-	-	-	-
Franciscan Monastery of St. Clare, Boston, Mass., The	165,000	-	-	-	-
Franco-American Oblate Fathers, Inc.	93,125	-	-	-	-
Franklin Cemetery Association	2,500	-	-	-	-
Franklin County Public Hospital	293,000	-	1,700	13,066	56,902
Franklin Library Association	-	-	-	2,000	2,600
Franklin Square House	366,923	-	-	-	43,024
Franklin Typographical Society ¹	-	-	-	-	-
Frederick E. Weber Charities Corp.	-	-	95,000	18,031	163,899
Frederika Home, Inc. ¹	-	-	-	-	-
Free Hospital for Women	729,000	26,300	-	28,900	1,300,000
French Catholic Church (Mount Carmel Parish)	21,000	-	-	-	-
Friday Club, Yarmouth	1,200	-	-	1,000	-
Friends' Academy, New Bedford	41,975	-	-	-	-
Fruitlands and The Wayside Museums, Inc.	15,000	-	-	-	-
Fuller Trust, Inc., The	159,972	-	-	133,897	957,947
G. A. R. Memorial Hall Ass'n. of Duxbury, Mass., Inc.	3,500	-	-	-	-
Gardner Home for Elderly People	10,000	900	1,893	1,070	33,081
Garland School of Home Making, Inc.	135,566	-	-	-	-
Gaudette-Kirk Post 138, Am. Leg.	6,500	-	-	-	-
General Artemas Ward Memorial Fund Museum, Inc.	6,000	-	-	-	-
General George W. Goethals Post, No. 257, Inc.	3,400	-	-	-	-
General Israel Putnam Chapter D. A. R. Inc.	3,000	-	-	-	-
General Theological Library	4,000	12,000	-	-	1,797
George F. Bryan Post, V. F. W., Building Asso- ciation, Inc.	10,700	-	-	-	-
Geo. F. Schindler Post 2547, V. F. W.	1,200	-	-	-	-
George H. Russell Camp No. 65, U. S. W. Vet- erans	3,000	-	-	-	-
George Marston Whitin Gymnasium, Inc.	107,000	-	-	-	-
German General School Assn.	5,800	-	-	-	-
German Old Folks Home of Lawrence	28,000	-	-	1,450	9,730
Gilbert Home for Aged and Indigent Persons	9,000	-	10,100	800	15,508
Gilbertville Library Association ¹	-	-	-	-	-
Girl Scouts (Fitchburg)	800	-	-	-	-
Girl Scout Training School, Inc.	29,901	-	-	-	-
Girls' Club Assn. of Malden, Inc., Trustees of	23,000	-	-	-	-

¹ No return.

PROPERTY, ETC. — Continued

Bonds and other Public Securities	Money at Interest and on Deposit in Savings Banks	Library and Apparatus	Other Personal Property	Total Real Estate	Total Personal Property	Income	Expenditures
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	\$1,000	-	\$8,100	\$1,000	\$12,315	\$11,833
-	\$1,956	2,000	\$2,893	38,500	6,849	32,477	32,027
-	25,000	18,000	9,403	617,050	52,991	198,463	198,457
-	-	400	-	11,750	7,500	2,474	2,708
-	-	-	-	-	-	-	-
-	-	1,500	20	5,000	1,520	1,563	1,544
-	-	-	-	350	-	12,296	13,046
-	-	5,500	-	20,000	5,500	42,757	44,398
\$104,901	104,503	4,816	7,135	70,140	304,981	13,175	13,338
450	36,338	13,165	716	29,700	84,643	3,790	4,141
-	-	-	-	-	-	-	-
-	5,166	2,000	360	75,550	13,326	17,776	17,416
-	16,425	5,000	461	30,000	21,886	576	733
25,000	37,306	2,500	7,453	45,618	166,819	10,366	11,672
14,715	14,785	9,589	-	179,103	39,089	31,285	31,190
167,345	19,304	19,914	15,374	435,903	274,617	63,216	59,870
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	6,500	2,731	111,500	9,231	142,314	144,454
-	-	26,771	3,991,009	850,000	4,017,780	173,832	179,703
-	-	-	-	500	-	-	-
-	-	-	-	-	-	-	-
-	-	4,500	-	71,500	4,500	10,893	37,228
-	-	15,167	1	121,053	15,168	11,332	11,332
-	-	-	212,756	-	212,756	10,967	10,967
-	-	300	742	-	1,042	894	788
-	-	40,000	8,063	365,000	51,863	165,963	166,404
-	8,720	13,221	126,486	79,200	148,427	111,272	111,272
105,024	7,070	2,033	2,925	23,894	284,527	12,413	11,260
-	-	1,600	324	16,343	1,924	3,940	3,869
-	-	-	-	-	-	-	-
-	-	8,000	-	125,000	8,000	-	-
-	-	2,000	-	11,750	2,000	5,830	5,950
-	-	-	-	-	-	-	-
-	15,183	5,000	6,611	165,000	26,794	20,779	14,168
-	-	6,000	-	93,125	6,000	11,832	9,449
37,000	39,268	500	643	2,500	77,411	4,437	4,738
49,832	47,329	52,172	20,000	293,000	241,001	135,021	132,044
3,000	580	10,500	490	19,170	2,669	2,669	2,845
229,142	63,400	80,419	-	366,923	415,985	311,654	307,314
-	-	-	-	-	-	-	-
329,362	-	-	24,979	-	631,271	26,950	27,065
-	-	-	-	-	-	-	-
895,500	-	130,000	122,251	755,300	2,476,651	171,366	191,653
-	-	3,000	-	21,000	3,000	14,246	13,416
2,000	4,500	200	-	1,200	7,700	445	523
18,025	6,559	3,000	250	41,975	27,834	12,707	11,583
-	-	-	-	15,000	-	-	-
332,840	-	29,337	22,877	159,972	1,476,898	66,186	45,401
-	-	-	-	-	-	-	-
-	-	175	-	3,500	175	92	92
21,272	81,519	2,500	1,544	10,900	142,879	5,210	4,053
-	737	21,421	9,055	135,566	31,213	107,171	88,535
-	625	1,500	-	6,500	2,125	1,197	1,082
-	-	-	-	-	-	-	-
-	-	3,000	-	6,000	3,000	3,281	3,281
-	-	300	-	3,400	300	537	454
-	-	-	-	3,000	-	485	350
22,537	-	18,000	355	16,000	42,689	7,177	10,286
-	-	-	-	-	-	-	-
-	-	-	174	10,700	174	1,234	1,315
-	-	-	250	1,200	250	452	338
-	-	-	-	-	-	-	-
-	-	-	1,000	3,000	1,000	1,000	997
-	-	-	20,577	107,000	20,577	-	5,160
-	1,855	860	335	5,800	3,050	1,822	2,172
-	364	2,000	531	28,000	14,075	19,372	15,637
81,293	10,379	1,000	-	9,000	119,080	4,718	5,475
-	-	-	-	-	-	-	-
-	-	300	-	800	300	-	-
-	-	4,860	-	29,901	4,860	3,886	2,758
-	4,470	3,000	966	23,000	8,436	8,496	7,961

ABSTRACT OF RETURNS OF

Name of Corporation	Real Estate Occupied by the Corporation	Real Estate not Occupied by the Corporation (not exempt)	Mortgages on Real Estate	Shares in Banks	Shares in Corporations
Girls' Friendly Society in the Diocese of Mass., Inc.	\$6,830	-	-	-	-
Girl Scouts of Great Barrington	1,000	-	-	-	-
Girls Vacation House Assn.	15,000	-	-	-	\$13,356
Girls' Welfare Society of Worcester, Inc.	28,000	-	-	-	-
Glen Valley Cemetery Assn.	1,550	-	-	-	-
Gloucester Fishermen's Institute	49,000	\$8,000	\$1,250	\$700	11,165
Gloucester Lyceum & Sawyer Free Library	25,000	-	-	-	4,240
Good Citizenship Assn.	1,500	-	-	-	-
Good Shepherd Assn. of Springfield	326,600	-	-	-	-
Good Will House Association	15,700	-	-	-	-
Gordon College of Theology and Missions ¹	-	-	-	-	-
Gore Place Society	42,800	-	-	-	235
Gov. John A. Andrew Home Assn. ¹	-	-	-	-	-
Grammar School in the Easterly Part of the Town of Roxbury, Trustees of	354,100	4,500	57,400	15,225	205,266
Great Barrington District Committee, Boy Scouts of America ¹	-	-	-	-	-
Greek Orthodox Community in Lynn, Mass.	16,800	10,500	-	-	-
Greek Orthodox Community of Brockton, Inc.	5,800	-	-	-	-
Greek Orthodox Community of Ipswich	18,700	-	-	-	-
Greek Orthodox Community of the Holy Apostles in Haverhill	21,850	-	-	-	-
Greendale Village Improvement Soc.	6,600	-	-	-	-
Greenfield Health Camp, Inc.	900	-	-	-	-
Greenfield Library Association	12,000	-	-	-	-
Greenwood Church Community House, Inc.	40,000	-	-	-	-
Groton Boy Scouts	170	-	-	-	-
Groton Historical Society, The	-	6,000	-	-	-
Groton School, Trustees of	1,623,102	-	-	91,310	1,778,397
Guild of Boston Artists, Inc.	11,000	33,000	-	-	-
Guild of St. Agnes of Worcester	140,970	-	-	-	-
Guild of St. Elizabeth	9,400	-	-	-	-
Gunther-Rowley Post No. 293, The American Legion, Inc.	3,300	-	-	-	-
H. H. Legge Relief Corps, No. 153, Inc.	6,000	-	-	-	-
H. M. Warren Post Grand Army Assoc., The	6,700	-	-	-	-
Hale House Association	5,000	-	-	-	31,124
Hamblin L. Hovey Institute, Inc.	116,000	35,500	12,500	10,375	-
Hamilton House, Inc.	52,000	-	-	-	-
Hammoud Museum, Inc.	155,000	-	-	-	-
Hampden Council, Boy Scouts of America	51,236	-	-	-	-
Hampden County Childrens' Aid Association, The	-	-	21,000	-	3,279
Hampden County Tuberculosis and Public Health Assn.	32,650	-	-	-	-
Hampshire, Franklin and Hampden Agricultural Society	48,000	-	-	-	-
Hampshire-Franklin Council, Inc., Boy Scouts of America	600	-	-	-	-
Hannah Williams Playground, Inc.	2,000	-	-	-	-
Hanson Post, No. 226, American Legion	1,900	-	-	-	-
Harmony Grove Cemetery, Prop. of	128,000	2,500	70,000	3,800	121,978
Harriet E. Sawyer Home for Aged Women, Inc.	7,500	-	-	-	-
Harriet Tubman House, Inc.	12,000	-	-	-	-
Harrington Hospital Corporation	203,643	4,080	-	-	-
Harry E. Burroughs Newsboys' Foundation, Inc.	276,971	-	-	-	-
Hartsuff Post Memorial Assn., Inc.	20,000	-	-	-	-
Harvard College, President and Fellows of	29,378,950	9,966,400	1,975,879	-	50,710,877
Harvard Lampoon, Inc.	13,800	13,900	-	-	-
Harvard Legal Aid Bureau	-	-	-	-	-
Harvard Musical Association	34,700	-	-	-	57,048
Harvard-Yenching Institute	-	-	51,500	-	3,506,271
Harwichport Library Association	13,000	-	-	-	-
Hashachar Hebrew Association	8,000	-	-	-	-
Haverhill Boys' Club Association	44,000	-	-	-	-
Haverhill Day Nursery Assn.	6,250	-	-	-	-
Haverhill Hebrew Progressive Assn., Inc.	1,150	-	-	-	-
Haverhill Hebrew Sheltering Home, Inc. ¹	-	-	-	-	-
Haverhill Historical Society	15,250	-	-	-	-
Haverhill Union Mission, Inc.	12,950	-	-	-	-
Haverhill Y. M. C. A.	35,650	-	-	128	-
Haverhill Y. W. C. A.	13,250	3,700	-	1,336	1,654
Hawes Fund in Boston, Trustees of ¹	-	-	-	-	-
Heard Fund of the Ipswich Public Library, Trustees of the	20,000	-	-	-	-
Hebrew Alliance of Pittsfield	17,500	-	-	-	-
Hebrew Educational Alliance of Roxbury, Inc. ¹	-	-	-	-	-

¹ No return.

PROPERTY, ETC. — Continued

Bonds and other Public Securities	Money at Interest and on Deposit in Savings Banks	Library and Apparatus	Other Personal Property	Total Real Estate	Total Personal Property	Income	Expenditures
-	\$139	\$1,000	\$407	\$6,830	\$1,546	\$912	\$913
-	-	200	235	1,000	435	43	47
\$5,829	761	2,500	1,936	15,000	24,382	5,928	3,992
15,186	10,118	2,240	48	28,000	27,592	12,986	12,938
-	50,861	200	679	1,550	51,740	1,241	2,780
54,103	9,485	5,760	1,546	57,000	84,009	12,947	13,283
17,200	6,478	16,500	-	25,000	44,418	12,555	12,145
-	1,671	600	26	1,500	2,297	41	28
-	-	50,000	110	326,600	50,110	69,568	69,458
850	1,244	1	1,541	15,700	3,636	17,440	16,074
-	-	-	-	-	-	-	-
-	-	350	2,907	42,800	3,492	9,051	9,718
-	-	-	-	-	-	-	-
283,131	4,623	15,000	2,980	358,600	583,625	56,159	56,525
-	-	-	-	-	-	-	-
-	-	1,000	-	27,300	1,000	13,000	13,000
-	-	4,180	143	5,800	4,323	6,386	6,184
-	-	2,000	610	18,700	2,610	6,416	5,806
-	-	-	750	21,850	750	6,243	6,060
-	3,000	400	149	6,600	3,549	1,743	1,594
-	900	-	226	900	1,126	3,035	3,345
35,000	619	10,000	402	12,000	46,021	1,776	1,979
-	-	200	115	40,000	315	4,266	4,486
-	-	-	-	170	-	-	-
2,463	4,347	-	219	6,000	7,029	582	363
1,620,732	-	48,121	76,223	1,623,102	3,614,783	424,825	411,835
-	-	-	4,062	44,000	4,062	8,837	9,240
-	-	-	-	140,970	-	6,223	22,890
-	-	500	-	9,400	500	4,387	4,783
-	-	-	-	-	-	-	-
-	10	400	373	3,300	783	1,003	783
-	-	500	-	6,000	500	212	208
-	-	800	-	6,700	800	880	877
66,060	-	300	1,308	5,000	98,792	15,501	17,804
43,225	2,050	10,124	2,537	151,500	80,811	7,329	8,738
-	-	-	2,500	52,000	2,500	-	-
-	-	30,500	278	155,000	30,778	9,983	9,785
-	-	-	-	51,236	-	24,968	23,413
84,770	1,416	-	11,128	-	121,593	17,406	16,587
-	-	-	-	-	-	-	-
-	2,310	500	10,385	32,650	13,195	23,260	19,923
-	-	-	6	48,000	6	7,617	7,610
-	-	-	-	600	-	12,612	12,073
-	-	200	10	2,000	210	155	176
-	-	500	50	1,900	550	413	363
90,165	42,192	500	3,816	130,500	332,451	39,145	43,929
-	-	1,000	-	7,500	1,000	7,322	6,182
-	-	5,000	-	12,000	5,000	6,067	5,744
-	-	53,974	150	207,723	54,124	44,455	67,570
-	-	34,193	1,969	276,971	36,162	47,289	49,084
-	-	-	-	20,000	-	1,235	1,171
72,059,250	3,457,989	1,849,500	4,434,758	39,345,350	134,488,253	14,051,291	13,936,017
-	824	-	515	27,700	1,339	10,171	9,849
-	549	1,000	-	-	1,549	1,982	1,817
47,243	578	24,000	6,961	34,700	135,830	9,320	8,682
2,474,814	250,000	100,000	174,936	-	6,557,521	400,990	272,379
-	-	2,000	-	13,000	2,000	659	653
-	-	500	-	8,000	500	1,994	2,185
32,244	38,619	1,000	-	44,000	71,863	6,963	6,959
-	52,024	300	739	6,250	53,063	11,935	3,010
-	-	500	-	1,150	500	100	100
-	-	-	-	-	-	-	-
14,904	14,145	15,000	76	15,250	44,125	1,968	2,227
-	-	2,000	25	12,950	2,025	2,651	2,637
-	1,179	-	-	35,650	1,307	13,739	13,656
3,629	10,430	4,000	24	16,950	21,073	4,978	4,954
-	-	-	-	-	-	-	-
31,841	11,512	20,000	-	20,000	63,353	3,325	3,143
-	-	500	-	17,500	500	1,288	1,276
-	-	-	-	-	-	-	-

ABSTRACT OF RETURNS OF

Name of Corporation	Real Estate Occupied by the Corporation	Real Estate not Occupied by the Corporation (not exempt)	Mortgages on Real Estate	Shares in Banks	Shares in Corporations
Hebrew Educational and Community Centre of Salem	\$6,500	-	-	-	-
Hebrew Ladies Moshev Zekainim Assn. ¹	-	-	-	-	-
Hellenic Orthodox Church of Lowell Holy Trinity	41,550	-	-	-	-
Helping Hand Society	9,736	-	-	-	\$822
Henry B. Martin Home	16,600	-	-	-	-
Henry C. Nevins Home for the Aged and Incurable	242,000	-	\$2,000	\$21,206	44,835
Henry Heywood Memorial Hospital	410,582	-	-	2,075	37,418
Herbert J. Wolf Post No. 114 V. F. W., Inc.	11,000	-	-	-	-
Hevrah Tillem Asso. and Hachosath Orchim Charitable Assn.	2,025	-	-	-	-
Highland Agricultural Society	3,000	\$400	-	-	-
Hill Institute	4,700	7,745	6,402	24,900	63,421
Hillcrest Hospital	74,500	-	-	-	15,197
Hillcrest Park Cemetery Assn.	307,600	-	-	-	-
Hillsdale Cemetery, Trustees	4,500	-	-	3,870	5,568
Hillside School	59,031	-	-	-	176
Hingham Girl Scout Council, Inc.	14,000	-	-	-	-
Hingham Historical Society	11,000	2,725	-	-	-
Hingham Public Library	15,500	-	-	-	26,885
Hingham Troop One Committee, Inc.	3,500	-	-	-	-
Hingham Visiting Nurse Assn., Inc.	8,500	-	-	-	-
Historic Winslow House Assn., Inc.	18,457	-	-	-	-
Historical Society of Greenfield	10,000	-	-	-	-
Historical Society of Old Newbury	7,375	-	-	1,490	3,193
Hitchcock Free Academy	41,000	2,000	19,100	-	23,681
Holden District Hospital, Inc.	36,057	250	-	-	7,240
Holliston Historical Society, Inc.	5,000	-	-	-	-
Holy Cross Church ¹	-	-	-	-	-
Holy Family Catholic Assn. of Springfield	69,600	10,100	-	-	-
Holy Family Institute	5,000	2,300	-	-	-
Holy Family Parish	33,000	-	-	-	-
Holy Family Schools (New Bedford) ¹	-	-	-	-	-
Holy Ghost Benevolent Society	1,000	-	-	-	-
Holy Ghost Hospital for Incurables	769,286	-	-	-	16,862
Holy Ghost Society, Inc., (Lowell)	3,000	-	-	-	-
Holy Name Catholic Assn. of Springfield	188,400	-	-	-	-
Holy Name Convent and School, New Bedford ¹	-	-	-	-	-
Holy Rosary Convent and School, Holyoke	85,080	-	-	-	-
Holy Rosary School, New Bedford ¹	-	-	-	-	-
Holy Trinity Catholic School and Society, Boston ¹	-	-	-	-	-
Holy Trinity Church (Lawrence) ¹	-	-	-	-	-
Holy Trinity Parish (Greenfield) ¹	-	-	-	-	-
Holy Union of the Sacred Hearts	234,100	-	-	-	-
Holyhood Cemetery Association	-	-	-	-	-
Holyoke Boys' Club Assn.	80,900	-	4,950	-	-
Holyoke Council, Inc., Boy Scouts of America	25	-	-	-	-
Holyoke Day Nursery, Inc.	75,000	-	-	-	-
Holyoke Home for Aged People	51,000	-	4,000	8,274	42,326
Holyoke Hospital	374,890	2,000	4,975	-	23,692
Holyoke Public Library	344,500	-	-	-	-
Holyoke Y. M. C. A.	158,175	25,000	-	-	-
Home Assn. for Aged Colored People	8,700	-	-	-	-
Home for Aged Colored Women	11,800	-	-	10,953	107,364
Home for Aged Couples, Boston	341,600	-	21,459	58,666	687,421
Home for Aged Men, Boston	54,494	-	3,500	8,063	296,964
Home for Aged Men and Women in Framingham	17,900	7,800	9,625	6,680	19,395
Home for Aged Men in the City of Brockton, Trustees of	95,521	-	8,245	8,000	50,219
Home for Aged Men in Worcester	148,685	-	-	-	75,878
Home for Aged People in Fall River	136,750	-	-	69,538	72,993
Home for Aged People in Stoneham	34,823	-	7,400	5,600	19,556
Home for Aged People in Winchester	33,000	-	-	19,904	14,695
Home for Aged Women, Boston	818,596	53,898	7,200	32,600	521,099
Home for Aged Women in Salem	106,151	7,500	4,000	4,900	101,899
Home for Aged Women in the City of Worcester, Trustees of	95,000	-	47,500	22,008	377,827
Home for Aged Women in Woburn	8,000	-	-	875	4,868
Home for Destitute Catholic Children	140,000	-	-	18,564	40,000
Hope Rescue Mission, Inc.	6,000	-	-	-	-
Hopedale Community House, Inc.	50,000	1,788	-	-	-
Hopedale Village Cemetery, Proprietors of	300	-	-	-	-
Hopkins Academy, Trustees of	48,500	-	9,900	12,955	21,373
Hopkinton Public Library	15,000	-	-	-	3,500
Horn Home for Aged Couples	23,700	-	875	-	-
Hospital Cottages for Children	308,840	-	-	-	37,990
Hospital Louis Pasteur ¹	-	-	-	-	-

¹ No return.

PROPERTY, ETC. — Continued

Bonds and other Public Securities	Money at Interest and on Deposit in Savings Banks	Library and Apparatus	Other Personal Property	Total Real Estate	Total Personal Property	Income	Expenditures
-	-	\$2,000	-	\$6,500	\$2,000	\$710	\$980
-	-	-	-	-	-	-	-
-	-	-	-	41,550	-	11,583	11,406
-	\$1,347	2,600	\$108	9,736	4,877	5,188	3,733
-	-	500	-	16,600	500	161	930
\$87,959	41,439	35,000	6,516	242,000	238,955	39,863	37,910
86,038	280,051	48,378	13,850	410,582	467,810	128,698	118,739
-	-	1,074	94	11,000	1,168	3,118	3,246
-	-	25	-	2,025	25	736	648
-	600	400	-	3,400	1,000	1,300	978
83,366	30,632	800	33,174	12,445	242,695	15,039	15,370
-	7,759	20,382	7,355	74,500	50,693	51,801	54,686
-	-	-	-	307,600	-	3,146	3,146
8,265	941	200	626	4,500	19,470	2,478	3,368
-	12,853	13,618	-	59,031	26,647	39,023	34,945
-	309	200	723	14,000	1,232	2,056	1,333
762	2,568	10,000	-	13,725	13,330	1,346	1,283
6,830	21,611	5,043	3,037	15,500	63,406	5,553	4,696
-	-	500	65	3,500	565	233	200
-	5,326	200	409	8,500	5,935	4,685	4,276
-	-	-	375	18,457	375	1,232	1,488
-	6,020	-	-	10,000	6,020	147	2
4,521	6,903	-	945	7,375	17,052	1,068	1,004
46,365	31,331	-	3,305	43,000	123,782	3,602	3,051
9,358	17,802	4,767	6,984	36,307	46,151	45,042	45,495
-	110	2,500	-	5,000	2,610	363	386
-	-	-	-	-	-	-	-
-	46,473	4,000	1,813	79,700	52,286	38,458	41,578
-	-	100	-	7,300	100	1,271	-
-	-	4,000	-	33,000	4,000	2,315	2,315
-	-	-	-	-	-	-	-
-	-	-	-	1,000	-	-	-
-	195,788	15,000	12,100	769,286	239,750	188,563	127,559
-	-	50	-	3,000	50	260	400
-	141,860	4,000	-	188,400	145,860	58,073	54,038
-	-	-	-	-	-	-	-
-	-	6,000	-	85,080	6,000	16,602	14,924
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	33,500	232	234,100	33,732	39,845	39,613
2,168,761	134,232	6,890	22,710	-	2,332,593	-	-
11,663	1,078	5,000	-	80,900	22,691	8,906	8,836
-	-	-	-	25	-	5,285	5,241
-	-	-	-	75,000	-	11,596	11,640
112,625	29,989	10,000	118	51,000	207,332	10,481	14,376
117,528	52,753	60,093	8,517	376,890	267,558	168,823	176,377
16,000	3,207	75,500	65	344,500	94,772	39,432	39,367
-	-	100	-	183,175	100	39,374	42,449
5,000	93	800	-	8,700	5,893	2,440	2,435
149,125	13,582	-	6,543	11,800	287,567	11,980	11,959
1,198,546	13,476	55,000	11,780	341,600	2,046,348	86,798	80,637
1,011,501	15,857	10,000	68,247	54,494	1,414,132	54,498	66,760
56,810	8,275	2,500	2,177	25,700	105,462	12,174	9,113
-	-	-	-	-	-	-	-
46,880	10,953	634	550	95,521	125,481	6,216	6,718
292,452	17,212	14,541	18,707	148,685	418,790	24,175	18,918
357,830	107,000	10,000	5,053	136,750	622,414	31,447	29,436
48,488	133,347	5,100	2,155	34,823	221,646	9,112	7,145
74,518	53,288	5,000	212	33,000	167,617	6,197	9,549
1,027,995	37,379	17,913	11,713	872,494	1,655,899	84,073	114,360
116,400	21,095	3,792	2,404	113,651	254,490	26,629	35,952
-	-	-	-	-	-	-	-
273,120	72,888	5,000	-	95,000	798,343	39,537	35,989
16,400	81,878	1,000	11,508	8,000	116,529	3,351	3,351
294,700	274,410	-	15,503	140,000	643,177	115,510	69,265
-	-	100	1	6,000	101	1,004	1,016
475,000	113,750	5,000	6,038	51,788	599,788	-	-
131,288	7,111	200	5,009	300	143,608	-	-
12,065	1,347	3,000	757	48,500	61,397	3,513	4,041
5,200	2,917	6,000	217	15,000	17,834	1,738	1,060
-	16,433	1,500	1,402	23,700	20,210	10,901	10,723
205,269	63,688	60,000	12,925	308,840	379,872	82,350	100,681
-	-	-	-	-	-	-	-

ABSTRACT OF RETURNS OF

Name of Corporation	Real Estate Occupied by the Corporation	Real Estate not Occupied by the Corporation (not exempt)	Mortgages on Real Estate	Shares in Banks	Shares in Corporations
House in the Pines, Inc.	\$45,000	-	-	-	-
House of Mercy	443,190	\$100,911	-	\$18,935	\$282,317
House of the Angel Guardian, Junior Division, Trustees of	206,030	-	-	-	-
House of the Angel Guardian, Senior Division, Trustees of	206,000	-	-	-	-
House of the Good Shepherd	955,900	-	-	-	-
House of The Seven Gables Settlement Association, The	14,460	-	-	-	19,248
Household Nursing Assn.	71,000	-	-	-	-
Howard Funds in West Bridgewater, Trustees of	-	-	-	-	-
Howland Fund for Aged Women	93,948	8,810	\$5,000	-	46,783
Hudson Post No. 100, Building Corp.	-	-	-	1,825	11,403
Hudson Scout Assn., Inc., The	7,000	-	-	-	-
Humane Society of the Commonwealth of Mass. ¹	20,000	-	-	-	-
Huntington Institute for Orphan Children ¹	-	-	-	-	-
Hyannis Public Library Assn.	-	-	-	-	-
Hyde Park Current Events Club	5,500	-	-	-	-
Immaculate Conception Church	-	-	-	-	-
Immaculate Conception Educational Association, Newburyport	137,610	-	-	-	-
Immaculate Conception Parish Schools of Indian Orchard	103,200	3,800	-	-	-
Immaculate Conception School, Marlborough	50,000	-	-	-	-
Immaculate Conception Parochial School Corporation of Taunton	83,000	-	-	-	-
Immaculate Conception Parochial School, Trustees of, Malden	116,000	-	-	-	-
Immaculate Conception R. C. Church (Revere)	516,450	8,000	-	-	-
Immaculate Conception School (W. Springfield)	73,350	-	-	-	-
Immaculate Conception School Association, East-hampton	53,100	-	-	4,500	-
Immaculate Conception School Corporation (Everett)	15,000	-	-	-	-
Immaculate Conception's Parochial School (Fitchburg)	85,000	-	-	-	-
Independent City of Homes Association	111,600	-	-	-	-
Indian House Memorial, Inc.	6,300	-	-	-	-
Industrial Defense Association, Inc., The	10,000	-	-	-	-
Industrial School for Crippled and Deformed Children	-	-	-	-	-
Industrial School for Girls	262,500	-	-	7,600	624,879
Ingleside Corporation	23,500	-	-	-	81,272
Institution of the Little Sisters of the Poor	5,000	-	-	-	74,066
Insurance Federation of Massachusetts ¹	357,230	6,500	-	-	-
Insurance Library Association of Boston	-	-	-	-	-
International Institute for Girls in Spain ¹	-	-	-	-	37,126
International Institute of Greater Lawrence, The	-	-	-	-	-
International Medical Missionary Society	8,275	-	-	-	-
International Society of Christian Endeavor	15,100	-	1,270	-	-
International Y. M. C. A. College	55,000	132,000	-	-	-
Ipswich Historical Society	1,186,053	120,500	40,170	5,380	48,000
Ipswich Hospital	24,500	1,500	-	-	22,241
Iron Rail Vacation Home	127,643	-	-	36,844	187,816
Irving W. Adams Post No. 36, Mass. State Branch of the Am. Legion, Inc. ¹	41,450	-	-	-	-
Isabella Stewart Gardner Museum, Incorporated, The	366,400	-	-	37,625	6,359,790
Isabella Stewart Gardner Museum in the Fenway, Inc.	49,000	-	-	-	-
Italian-American Citizens' Club in Cambridge	19,900	-	-	-	-
J. E. Simmons W. R. C. 111, Assn.	3,500	-	-	-	-
Jacob Sears Memorial Library	3,700	-	-	1,000	-
Jaffna College Funds, Trustees of ¹	-	-	-	-	-
Jamaica Plain Dispensary	-	3,353	-	-	29,882
Jamaica Plain Neighborhood House Assn.	20,000	-	-	-	-
Jamaica Plain Tuesday Club, Inc.	53,000	-	-	-	-
James Arnold Fund, Trustees of	-	-	-	5,834	41,278
James R. Faulkner and Catharine R. Faulkner Kindergarten for North Billerica, Inc., The	3,400	-	-	-	7,574
James R. Kirby Post No. 50, American Legion Dept. of Mass., Inc. ¹	-	-	-	-	-
James W. Hale Fund, Trustees of	-	-	30,977	-	-
Jewish Community Center of Springfield, Mass., Inc.	20,000	-	-	-	-
Jewish Home for Aged and Orphans of Worcester, Inc.	164,983	-	-	128	-
Jewish Maternity Clinic Assn. ¹	-	-	-	-	-

¹ No return.

PROPERTY, ETC. — Continued

Bonds and other Public Securities	Money at Interest and on Deposit in Savings Banks	Library and Apparatus	Other Personal Property	Total Real Estate	Total Personal Property	Income	Expenditures
—	\$13,136	\$9,500	\$1,001	\$45,000	\$23,637	\$77,829	\$79,798
\$354,774	56,046	100,000	12,129	544,101	824,201	284,337	286,863
—	—	12,000	—	206,030	12,000	30,238	38,367
6,000	—	18,000	—	206,000	24,000	59,751	51,001
—	—	—	—	955,900	—	100,845	98,968
8,843	2,183	—	—	14,460	30,274	10,835	12,616
—	—	2,500	2,357	71,000	4,857	41,006	39,532
48,035	36,270	—	6,403	102,758	142,491	7,237	8,606
28,185	3,450	—	409	—	45,272	2,431	2,689
—	—	—	—	7,000	—	1,237	1,207
—	—	300	—	20,000	300	652	636
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
4,150	24,261	3,500	10,868	5,500	42,779	15,270	4,621
—	—	2,000	—	—	2,000	3,698	3,307
—	—	6,000	—	137,610	6,000	62,467	62,422
—	—	—	—	107,000	—	72,462	62,890
—	—	1,000	—	50,000	1,000	4,689	4,689
—	—	—	—	83,000	—	—	8,262
—	—	—	20,000	116,000	20,000	—	1,000
—	—	6,000	—	524,450	6,000	35,332	35,332
—	—	—	—	73,350	—	—	—
2,700	2,000	500	700	53,100	10,400	35,143	34,782
—	—	—	—	15,000	—	—	—
—	—	1,600	—	85,000	1,600	12,020	12,020
—	—	4,200	—	111,600	4,200	4,283	4,283
18,850	24,129	200	453	6,300	43,632	9,039	9,070
—	—	2,000	84	10,000	2,084	439	715
—	—	200	17	—	217	5,893	5,876
926,467	26,030	40,000	12,976	262,500	1,637,952	276,146	286,716
92,009	—	—	735	23,500	174,016	12,526	13,576
13,530	7,000	—	433	5,000	95,029	11,688	11,688
—	8,908	11,000	14,915	363,730	34,823	118,935	95,143
—	—	—	—	—	—	—	—
24,254	5,841	43,000	4,229	—	114,450	19,996	19,637
—	—	—	—	—	—	—	—
—	—	500	41	8,275	541	9,410	9,370
6,900	1,459	2,500	295	15,100	12,424	7,061	6,997
—	3,000	4,087	4,888	187,000	11,975	16,779	15,433
797,165	3,440	52,462	1,540	1,306,553	948,157	273,694	287,061
485	1,999	—	5,000	26,000	29,725	5,452	5,816
40,031	2,500	17,626	10,031	127,643	294,848	39,480	42,415
—	—	2,500	—	41,450	2,500	43,200	44,094
—	—	—	—	—	—	—	—
1,712,830	75,000	—	35,199	366,400	8,220,444	156,104	119,767
—	—	4,015,000	—	49,000	4,015,000	—	—
—	189	1,500	—	19,900	1,689	1,801	1,715
—	—	—	49	3,500	49	179	130
2,000	6,626	4,200	167	3,700	13,993	450	390
16,794	—	—	802	3,353	47,478	1,994	1,878
1,260	1,435	400	2,495	20,000	5,590	8,490	8,335
—	6,104	2,500	1,835	53,000	10,439	4,056	5,267
40,391	—	—	447	—	87,950	4,622	4,577
53,168	27	300	503	3,400	61,572	3,386	2,941
—	—	—	—	—	—	—	—
—	2,557	—	—	—	33,534	1,657	1,611
—	—	175	2,338	20,000	2,513	—	—
—	2,494	5,000	6,695	164,983	14,317	26,602	26,926
—	—	—	—	—	—	—	—

ABSTRACT OF RETURNS OF

Name of Corporation	Real Estate Occupied by the Corporation	Real Estate not Occupied by the Corporation (not exempt)	Mortgages on Real Estate	Shares in Banks	Shares in Corporations
Jewish Memorial Hospital	\$50,174	-	-	-	-
Jewish Peoples Institute ¹	-	-	-	-	-
Jewish Tuberculosis Sanatorium of Mass.	18,000	\$2,000	-	-	-
Jewish Women's Convalescent Home Assn.	22,000	-	-	-	-
John A. Boyd Camp Building Assn., Inc.	7,500	-	-	-	-
John A. Rawlins Building Assn.	33,000	7,000	-	-	-
John Daggett and Frances A. Crandall Home for Aged Women	16,500	19,910	\$4,650	-	\$3,576
John E. Harkins Post 42, American Legion, Inc.	4,100	-	-	-	-
John Edward McNeil Am. Legion Building Assn.	400	-	-	-	-
John Greenleaf Whittier Homestead, Trustees of	3,775	-	-	-	-
John J. Weir Post No. 246, Am. Legion Bldg. Assn., Inc. ¹	-	-	-	-	-
John R. McKay Post No. 287, American Legion	4,700	-	-	-	-
John Woodman Higgins Armory, Inc.	141,200	-	-	-	-
Jonas Willis Parmenter Rest Home, Inc.	32,000	6,300	5,546	\$10,037	82,492
Jones Library, Inc.	405,029	-	-	45,838	53,596
Jones River Village Club Inc.	1,800	150	-	-	-
Jordan Hospital	159,625	3,500	2,700	24,035	49,628
Josiah Willard Hayden Recreation Centre, Inc.	11,755	-	-	-	-
Judge Baker Guidance Center	50,000	-	-	-	203,047
Junior Achievement, Inc.	-	-	-	-	-
Kampen Lodge No. 15, I. O. of G. T. of Worcester, Mass.	6,500	-	-	-	100
King's Daughters' and Sons' Home for the Aged in Norfolk Co.	91,178	1,750	-	938	37,975
Kingston Post 108, American Legion, Inc.	2,300	-	-	-	-
Kirkside, Inc.	37,500	-	-	-	4,600
Kiwanis Health Camp of Pittsfield, Inc.	5,000	-	-	-	-
Knights of Columbus Civic Institute of Quincy, Mass.	8,000	-	-	-	-
Knights of Columbus Educational Home Assn. of Chicopee Falls ¹	-	-	-	-	-
Labor Lyceum Assn. of Brockton	8,700	-	-	-	-
Ladies' Aid Society of Dennis, Inc.	1,100	-	-	648	-
Ladies' Benevolent Society, The (Fairhaven)	2,460	-	-	-	-
Ladies' Benevolent Society of Newbury	6,000	-	-	-	-
Ladies' Branch of the Port Society, New Bedford	5,500	-	-	-	954
Ladies' Catholic Club Assn. of Boston, The	7,000	-	-	-	-
Ladies' City Mission Society in New Bedford	42,425	-	-	-	-
Ladies' Gmelcos Chasodem Ass'n.	4,600	-	-	-	-
Ladies' Library Association of Randolph	3,750	3,750	-	-	-
Ladies' Shawshen Camping Club	1,000	-	-	-	-
Ladies Unity Club	30,709	-	5,500	-	-
Lantern League of the Old North Church	430	297	-	-	-
Lasell Junior College	493,106	-	-	3,718	8,446
L'Association Educatrice Franco-Americaine, Inc.	7,500	-	-	-	-
Lathrop Home for Aged and Invalid Women in Northampton	143,766	-	-	17,675	42,743
Laurel Hill Assn. of Stockbridge	-	11,625	-	-	6,233
Lawndale Improvement Assn., Inc.	775	-	-	-	-
Lawrence Academy at Groton, Trustees of	209,582	55,397	16,500	-	357,886
Lawrence Boys' Club	55,000	-	-	-	-
Lawrence City Mission	8,500	-	-	3,000	-
Lawrence General Hospital	290,063	85,050	112,345	15,936	118,854
Lawrence Hebrew School, Inc.	3,000	-	-	-	-
Lawrence Home for Aged People	175,000	15,437	87,700	8,478	27,334
Lawrence Memorial Hospital of Medford	480,330	-	-	-	2,195
Lawrence Russian Progressive Society, Inc.	7,500	-	-	-	-
Lawrence Tuberculosis League, Inc.	17,500	-	-	-	-
Lawrence W. Foster Post No. 93, Inc., the Am. Legion	5,000	-	-	915	-
Lawrence Y. M. C. A.	144,100	-	5,035	-	1,450
Lawrence Y. W. C. A.	90,925	-	-	3,425	1,750
League of Women for Community Service	9,400	-	-	-	-
Lebanon American National Club of Brockton, Mass., Inc., The	4,850	-	-	-	-
L'Ecole de Notre-Dame du St. Rosaire de Gardner	308,000	-	-	-	-
Lee School, Inc. ¹	-	-	-	-	-
Leicester Academy, Trustees of	36,000	-	-	-	-
Leland Home for Aged Women	33,890	10,295	21,075	11,994	39,185
Lenox Library Association	33,000	-	900	-	495
Lenox School	281,356	3,000	-	-	-
Leominster Home for Old Ladies	13,000	-	33,025	-	70,510
Leominster Hospital Association	312,089	-	12,000	22,468	10,846
Leon E. Abbott, Post 57, American Legion Bldg. Assoc.	-	-	-	-	-
Levi Heywood Memorial Library Assn.	30,000	-	-	-	5,663

¹ No return.

PROPERTY, ETC. — Continued

Bonds and other Public Securities	Money at Interest and on Deposit in Savings Banks	Library and Apparatus	Other Personal Property	Total Real Estate	Total Personal Property	Income	Expendi- tures
-	\$24,510	\$8,789	\$4,273	\$50,174	\$37,572	\$52,110	\$53,100
-	-	-	-	-	-	-	-
-	20,098	2,500	7,600	20,000	30,198	22,601	25,763
-	9,242	800	196	22,000	10,238	12,888	12,651
-	-	1,500	-	7,500	1,500	763	673
-	-	-	885	40,000	885	4,328	3,677
\$12,097	19,703	4,000	445	36,410	44,471	2,023	5,057
-	666	1,200	556	4,100	2,422	2,134	2,163
-	-	100	45	400	145	151	105
-	12,393	3,727	618	3,775	16,738	1,170	1,204
-	-	-	-	-	-	-	-
-	-	266,032	4,496	4,700	-	760	709
142,830	2,600	2,809	4,486	141,200	270,528	22,000	1,797
451,951	28,050	74,653	6,746	38,300	250,800	13,326	11,313
-	7,295	100	-	405,029	660,834	22,868	22,724
50,872	26,432	34,768	14,575	1,950	7,395	571	460
-	9,068	-	-	163,125	203,010	71,028	77,268
165,128	-	5,000	39,355	11,755	9,068	134	-
-	-	3	1,735	50,000	412,530	51,207	56,550
-	-	-	-	-	1,738	3,791	2,737
-	95	350	22	6,500	567	347	534
128,563	29,185	11,512	3,779	92,928	211,952	16,065	16,621
-	155	150	43	2,300	348	257	237
36,000	-	5,000	1,041	37,500	46,641	4,612	3,629
-	-	2,000	185	5,000	2,185	1,839	2,001
-	-	500	-	8,000	500	1,343	1,343
-	-	-	-	-	-	-	-
-	-	300	37	8,700	337	1,275	1,238
-	138	60	354	1,100	1,200	492	356
-	-	-	-	2,460	-	365	408
-	-	-	-	6,000	-	830	740
27,395	13,308	-	5,225	5,500	46,882	2,276	2,151
-	-	700	-	7,000	700	700	675
-	28,036	276	513	42,425	28,825	8,192	8,527
-	732	50	6	4,600	788	1,603	1,247
-	1,966	500	-	7,500	2,466	1,016	1,006
-	163	-	-	1,000	163	348	454
-	81,793	4,314	1,130	30,709	92,737	5,474	5,499
-	-	-	2,311	727	2,311	14,699	15,406
1,630	4,774	64,210	29,081	493,106	111,859	347,931	335,317
-	-	950	277	7,500	1,227	1,226	1,142
105,884	35,722	12,000	6,790	143,766	220,814	18,030	17,597
34,000	2,194	384	1,235	11,625	44,046	4,173	2,931
-	-	-	3	775	3	61	58
46,922	977	-	2,055	264,979	424,340	47,020	46,984
8,260	12,702	1,000	1,354	55,000	23,316	11,405	11,695
1,000	6,063	1,000	-	8,500	11,063	17,637	17,209
436,775	72,868	40,000	9,697	375,113	806,475	164,674	164,042
-	-	50	-	3,000	50	2,257	2,188
145,551	35,085	1,000	17,941	190,437	323,089	19,008	19,835
11,786	25,000	60,000	6,715	480,330	105,696	133,955	124,282
-	-	1,600	110	7,500	1,710	2,009	1,899
-	-	-	-	17,500	-	10,242	8,620
-	862	1,000	256	5,000	3,033	616	631
10,029	13,442	13,606	828	144,100	44,390	57,136	55,274
-	11,986	9,415	704	90,925	27,280	19,711	19,932
-	162	3,000	418	9,400	3,580	9,362	8,055
-	-	1,200	-	4,850	1,200	2,442	2,010
-	-	12,500	-	308,000	12,500	-	10,888
-	-	-	-	-	-	-	-
-	-	2,000	-	36,000	2,000	-	-
104,752	28,870	2,215	1,797	44,185	209,888	10,158	7,727
241,252	4,185	37,000	146	33,000	283,978	30,329	30,183
1,000	199	18,632	331	284,356	20,182	117,330	189,016
37,550	3,111	1,000	1,812	13,000	147,008	8,224	7,380
8,165	26,030	58,905	1,943	312,089	140,357	62,495	54,732
-	1,217	2,000	224	-	3,441	2,783	2,559
26,225	11,527	51,166	375	30,000	94,956	17,465	17,851

ABSTRACT OF RETURNS OF

Name of Corporation	Real Estate Occupied by the Corporation	Real Estate not Occupied by the Corporation (not exempt)	Mortgages on Real Estate	Shares in Banks	Shares in Corporations
Lewis & Anna M. Day Home for Aged in Norwood, Inc. ¹	-	-	-	-	-
Lewis V. Dorsey Post, American Legion ¹	-	-	-	-	-
Lexington Historical Society	\$17,000	-	-	-	\$3,050
Lexington Home for Aged People	22,798	\$4,850	\$21,350	\$25,794	37,732
Lexington Public Health Association, Inc.	3,000	-	-	-	-
Lieut. John D. Crawford Veterans' Association, Inc.	1,500	-	-	-	-
Lieut. Laurence S. Ayer Post 794, Veterans of Foreign Wars, U. S. A. ¹	-	-	-	-	-
Lieut. Thomas W. Desmond Post Bldg. Corp.	7,500	-	-	-	-
Lincoln-Field School ¹	-	-	-	-	-
Lincoln House Association	129,000	700	-	-	299,274
Linwood Cemetery, Prop. of	3,525	-	-	-	-
Literary Society of St. Catharine of Sienna ¹	-	-	-	-	-
Lithuanian Methodist Episcopal Church ¹	-	-	-	-	-
Little Franciscan Sisters of Mary	427,500	8,200	-	-	6,859
Little House, Inc. ¹	-	-	-	-	-
Long Pond Ladies' Aid Society	-	1,500	-	-	-
Longmeadow Cemetery Assn.	12,000	1,000	3,690	-	-
Longwood Day School, The	58,880	-	-	-	-
Longy School of Music, Inc., The	65,000	-	-	-	-
Longyear Foundation Inc.	193,004	-	-	-	-
L'Orphelinat Franco-Americain	123,600	9,400	-	-	-
Lotta M. Crabtree, Trustees under the will of	1,992,000	-	225,000	61,893	-
Louisa May Alcott Memorial Assn.	6,200	-	-	-	3,000
Lovell's Corner Improvement Assn.	2,000	-	-	-	-
Loving School	8,080	-	-	-	-
Lowell Art Association	9,450	-	-	-	-
Lowell Boys' Club	20,771	-	-	650	13,383
Lowell Cemetery, Proprietors of	20,900	-	-	-	9,995
Lowell Day Nursery Association	24,627	6,000	-	-	19,691
Lowell General Hospital	1,047,461	60,080	30,000	36,434	373,896
Lowell High School Alumni Assn.	5,250	-	-	-	-
Lowell Humane Society	9,150	-	-	-	-
Lowell Reform Club ¹	-	-	-	-	-
Lowell Visiting Nurse Association	-	-	-	-	-
Lowell Y. M. C. A.	200,000	4,000	-	-	37,399
Lowthrope School of Landscape Architecture	95,930	-	-	-	5,595
Lucy Jackson Chapter, D. A. R.	7,100	-	-	-	-
Ludlow Hospital Society	20,000	-	-	-	-
Lutheran Children's Home, Inc.	87,850	600	-	-	40
Lutheran Seamen's Board, Inc.	15,000	-	-	-	-
Lydia E. Pinkham Memorial, Inc.	33,700	-	-	-	121,365
Lynn Hebrew School Assn., Inc.	81,600	-	-	-	-
Lynn Historical Society	42,451	450	-	1,320	8,960
Lynn Home for Aged Men	8,001	1	10,967	18,974	96,446
Lynn Home for Aged Women	20,150	63,206	130,459	52,853	143,434
Lynn Home for Young Women	34,946	-	-	-	51,161
Lynn Hospital	1,003,124	11,000	67,367	12,750	136,940
Lynnfield Center Playground Association ¹	-	-	-	-	-
Lynnhurst Men's Club Bldg. Assn.	2,000	-	-	-	-
MacDuffie School for Girls, Inc.	49,500	-	-	-	-
Machasike Hebrew School ¹	-	-	-	-	-
Magnolia Improvement Assn.	-	50	-	-	-
Magnolia Library Assn.	7,000	-	-	-	4
Maj. Gen. Leonard Wood Post No. 230 American Legion ¹	-	-	-	-	-
Malden Arbeiter Verein, Inc.	1,000	-	-	-	-
Malden Frauen Verein Sheltering Society, Inc.	3,200	-	-	-	-
Malden High School Field, Inc.	83,800	-	-	-	-
Malden Home for Aged Persons	46,000	-	-	1,000	11,175
Malden Hospital	646,550	1,000	4,400	3,901	34,000
Malden Industrial Aid Society	71,400	-	-	4,000	3,297
Malden Public Library	429,300	4,924	6,500	-	112,886
Malden Y. M. C. A.	190,300	6,000	-	-	-
Manning Association	9,200	-	-	-	-
Manomet Village Club, Inc.	5,000	-	3,000	-	-
Mansfield Chapter, D. A. R.	2,650	-	-	-	-
Marblehead Arts Assn., Inc., The	8,000	-	-	-	-
Marblehead Catholic Club	15,000	-	-	-	-
Marblehead Female Humane Society	7,500	3,100	-	1,675	3,910
Marblehead Historical Society	6,750	-	-	-	-
Maria Hayes Home for Aged Persons	20,000	2,850	15,534	21,698	24,446
Marine Biological Laboratory	978,205	58,705	19,462	-	29,789
Marine Society at Salem in N. E.	-	-	-	3,720	8,731
Marion Evergreen Cemetery	3,250	-	-	-	-
Marion Library Association	8,000	-	-	2,610	535

¹ No return.

PROPERTY, ETC. — Continued

Bonds and other Public Securities	Money at Interest and on Deposit in Savings Banks	Library and Apparatus	Other Personal Property	Total Real Estate	Total Personal Property	Income	Expendi- tures
-	-	-	-	-	-	-	-
\$4,230	\$5,147	\$20,000	\$1,048	\$17,000	\$33,475	\$3,616	\$2,880
27,811	11,587	1,990	632	27,648	126,896	100,720	8,963
-	4,350	1,000	1,638	3,000	6,988	7,899	7,331
-	-	1	-	1,500	1	900	900
-	-	-	-	-	-	-	-
-	-	1,000	-	7,500	1,000	750	750
-	-	-	-	-	-	-	-
14,890	-	1	4,382	129,700	318,547	36,152	36,175
208,496	23,107	-	3,134	3,525	234,737	33,829	26,100
-	-	-	-	-	-	-	-
148	-	10,000	3,392	435,700	20,399	44,975	43,195
-	-	-	-	-	-	-	-
-	-	175	105	1,500	280	288	354
500	8,659	-	441	13,000	13,290	3,569	1,508
-	-	1,706	702	58,880	2,408	15,993	15,580
-	-	8,949	243	65,000	9,192	81,512	81,270
-	36,908	4,854	6,456	193,004	48,218	18,403	26,963
6,680	-	23,348	328	133,000	30,356	28,367	35,092
604,934	11,281	8,478	99,503	1,992,000	1,011,089	294,001	205,108
-	5,811	500	7,682	6,200	16,993	5,203	4,390
-	-	-	12	2,000	12	-	-
-	-	500	-	8,080	500	4,363	5,297
-	6,425	1,000	266	9,450	7,691	976	973
48,878	38,959	1,000	35	20,771	102,905	7,451	7,415
7,333	3,025	1,100	347	20,900	21,800	28,323	32,233
50,173	31,474	1,072	14,041	30,627	116,451	7,090	6,790
762,075	18,043	65,826	127,568	1,107,541	1,413,842	169,290	183,923
-	1,121	-	436	5,250	1,557	1,187	751
30,275	33,302	875	715	9,150	65,167	9,516	10,130
-	-	-	-	-	-	-	-
-	20,804	1,900	822	-	23,526	35,962	35,411
48,950	5,040	5,000	3,792	204,000	100,181	50,599	49,606
-	834	21,688	2,343	95,930	30,460	20,820	22,399
-	1,404	1,000	661	7,100	3,065	1,806	1,704
-	-	-	7,500	20,000	7,500	25,638	26,323
-	7,745	6,000	1,956	88,450	15,741	9,291	10,057
-	2,371	2,000	-	15,000	4,371	4,715	4,172
12,850	-	200	3,660	33,700	138,075	6,027	6,914
-	-	1,500	-	81,600	1,500	12,005	11,110
13,025	11,381	2,500	-	42,901	37,186	2,619	2,597
73,465	84,622	1,276	1,086	8,002	286,836	13,342	9,942
67,274	22,783	5,967	2,294	83,356	425,064	50,894	22,663
28,312	7,200	13,081	2,439	34,946	102,193	13,055	12,689
72,775	9,559	40,000	22,397	1,014,124	361,788	275,272	267,850
-	-	-	-	-	-	-	-
-	97	500	-	2,000	597	404	425
-	310	10,000	-	49,500	10,310	19,924	19,633
-	-	-	-	-	-	-	-
-	-	-	1,309	50	1,309	5	20
6,375	-	1,000	2,048	7,000	9,427	988	777
-	-	-	-	-	-	-	-
-	50	100	1,300	1,000	1,450	1,900	1,735
-	-	50	374	3,200	424	263	584
-	59	-	374	83,800	433	8,633	6,224
143,800	83,633	1,100	139	46,000	240,847	21,429	18,583
79,883	8,626	128,061	155	647,550	259,026	207,966	227,635
84,365	14,866	1,000	2,558	71,400	110,086	11,808	15,208
337,350	72,862	228,000	365	434,224	757,963	47,793	48,699
41,542	28,096	-	144	196,300	69,782	32,787	33,253
-	55	3,500	12	9,200	3,567	513	532
-	-	500	25	5,000	3,525	377	354
-	-	-	-	2,650	-	340	344
-	126	300	992	8,000	1,418	14,631	13,889
-	-	3,000	-	15,000	3,000	3,903	4,864
49,108	18,485	200	1,559	10,600	74,937	7,109	5,550
-	4,678	6,200	77	6,750	10,955	1,516	1,996
31,601	13,996	5,000	-	22,850	112,275	6,888	7,085
-	-	291,144	11,103	1,036,910	351,498	187,607	178,265
90,157	37,362	1,000	2,607	-	143,577	7,020	5,111
-	15,801	100	331	3,250	16,232	901	1,079
-	10,538	3,000	-	8,000	16,683	2,008	2,020

ABSTRACT OF RETURNS OF

Name of Corporation	Real Estate Occupied by the Corporation	Real Estate not Occupied by the Corporation (not exempt)	Mortgages on Real Estate	Shares in Banks	Shares in Corporations
Marion Natural History Society	\$8,000	-	-	\$580	-
Marist Brothers of Massachusetts	151,500	\$8,250	-	-	-
Marist Fathers of Boston	345,350	-	-	-	-
Marlborough Hospital	136,160	-	-	30,912	-
Marlborough Society of Natural History	6,000	-	-	780	\$1,352
Maronite Ladies Aid Society of Lawrence	7,000	-	-	-	-
Marshfield Agricultural & Horticultural Soc. ¹	-	-	-	-	-
Martha Goulding Pratt Memorial	8,500	-	-	-	980
Martha's Vineyard Chapter D. A. R. Historical Society	1,500	-	-	-	-
Martha's Vineyard Hospital, Inc.	104,988	6,000	-	-	-
Mary A. Burnham School, Inc.	39,000	-	-	-	-
Mary Brooks' School, Inc.	67,000	-	-	-	-
Mary Chilton Camp, The	8,500	-	-	-	-
Mary Immaculate Parochial School, Palmer	20,800	-	-	-	-
Mary K. Lawrence Community House ¹	-	-	-	-	-
Mary Lane Hospital Association	117,200	-	-	3,780	11,530
Mass. Assn. for Promoting the Interests of the Adult Blind	19,408	10,000	-	2,308	95,689
Mass. Audubon Society, Inc.	32,194	3,900	-	-	-
Mass. Bible Society	110,000	-	-	-	129,717
Mass. Branch of the International Order of the King's Daughters and Sons	42,800	-	-	-	-
Mass. Charitable Mechanic Assn.	176,000	352,000	-	-	-
Massachusetts College of Osteopathy	35,000	-	-	-	-
Massachusetts College of Pharmacy	625,000	295,000	-	27,875	-
Mass. Congregational Charitable Society	-	-	-	25,600	65,439
Mass. Eye and Ear Infirmary	491,742	-	\$560	11,536	480,713
Mass. General Hospital	6,102,900	3,600,000	462,526	354,700	3,335,179
Mass. Girl Scouts, Inc.	198,286	10,000	-	-	35,875
Mass. Historical Society ¹	-	-	-	-	-
Mass. Home ¹	-	-	-	-	-
Mass. Home Missionary Society (Greenfield)	4,300	5,150	-	-	-
Mass. Institute of Technology	13,084,180	-	351,500	1,742,105	13,677,963
Mass. League of Girls' Clubs, Inc.	13,750	-	-	-	-
Mass. Memorial Hospitals	1,810,977	210,075	176,800	71,730	2,290,990
Mass. New Church Union	-	-	89,625	2,570	39,498
Mass. Osteopathic Hospital, Inc.	126,537	-	-	-	2,033
Mass. Pythian Sisters' Home Assn.	15,000	-	-	3,200	-
Mass. Society for the Prevention of Cruelty to Animals	402,215	100,000	108,334	82,200	769,997
Mass. Society for the Prevention of Cruelty to Children	146,000	-	-	-	653,329
Mass. Society of Colonial Dames of America	14,700	-	-	-	-
Mass. Society of Mayflower Descendants	28,000	-	-	-	-
Mass. State College	2,756,989	-	12,000	-	5,700
Mass. Trustees of the International Committee of Y. M. C. A. for Army and Navy Work, Inc.	579,903	-	-	-	-
Mass. W. C. T. U., Inc. ¹	-	-	-	-	-
Mass. Women's Hospital	-	-	5,100	-	-
Master, Wardens and Members of the Grand Lodge of Masons in Mass.	969,679	-	-	-	-
Mater Dolorosa School Association	354,000	-	-	-	-
Mattapan Post Number 128 Incorporated, The, A. L. Dept. of Mass. ¹	-	-	-	-	-
May School, Inc.	459,948	-	-	-	-
Maynard Finnish Temperance Society	5,600	-	-	-	-
McPherson Post Grand Army Assoc., The	5,000	-	-	-	-
Meadowbrook School of Weston, Inc.	77,559	-	-	-	-
Medfield Historical Society	1,500	-	-	-	-
Medfield Recreation Center, The	5,500	-	-	-	-
Medford Historical Society	6,900	-	-	-	-
Medford Home for Aged Men and Women	16,290	-	-	658	57,288
Medford Visiting Nurse Association, The	4,200	-	-	-	-
Medway Veterans' Building Association ¹	-	-	-	-	-
Meekins Library	17,000	2,000	5,685	3,125	15,398
Melrose Historical Society	5,000	-	-	-	-
Melrose Hospital Association	282,273	-	-	-	-
Melrose Legion Bldg. Assn. Inc.	-	-	-	-	-
Melrose Veterans' Building Association, Inc.	6,900	-	-	-	-
Melrose Y. M. C. A.	66,000	22,000	-	-	-
Memorial Assn., Chatham Post No. 253, American Legion, Inc.	3,300	-	-	-	-
Memorial Assn., Simeon L. Nickerson Post No. 64, Am. Legion, Inc.	12,000	-	-	-	-
Memorial Assn., Whitman Post No. 22, Am. Legion, Inc.	8,500	-	-	-	-
Memorial Hall Association	7,000	-	-	-	-

¹ No return.

PROPERTY, ETC. — Continued

Bonds and other Public Securities	Money at Interest and on Deposit in Savings Banks	Library and Apparatus	Other Personal Property	Total Real Estate	Total Personal Property	Income	Expenditures
\$128	\$1,112	\$8,000	—	\$8,000	\$9,820	\$59	\$58
—	—	2,600	\$1,021	159,750	3,621	16,696	15,674
—	—	7,500	605	345,350	8,105	65,491	59,636
—	52,145	13,500	19,091	136,160	115,648	59,116	58,687
—	350	3,000	11	6,000	5,493	131	60
—	—	250	43	7,000	293	635	655
—	—	—	—	—	—	—	—
—	45	655	—	8,500	1,680	380	352
—	—	—	—	1,500	—	—	—
10,073	76,539	7,451	—	110,988	94,063	41,225	35,623
—	—	600	—	39,000	600	—	—
—	—	400	338	67,000	738	7,559	7,221
—	—	1,200	—	8,500	1,200	1,481	1,519
—	—	6,000	—	20,800	6,000	—	3,800
—	—	—	—	—	—	—	—
2,800	56,074	—	—	117,200	74,184	50,295	51,036
77,396	8,567	4,500	2,588	29,408	191,048	19,453	20,423
—	—	700	—	36,094	700	20,889	27,246
106,091	—	1	1,104	110,000	236,913	42,961	43,891
—	—	—	—	42,800	—	10,923	11,146
—	—	—	—	528,000	—	84,847	107,675
—	—	8,000	8,551	35,000	16,551	23,165	22,010
1,123,211	51,202	108,157	50,190	920,000	1,360,635	144,016	122,879
142,501	47,067	—	7,821	—	288,428	14,134	15,592
1,227,739	—	105,000	62,808	491,742	1,888,356	455,127	468,759
3,620,127	3,507	48,576	1,606,593	9,702,900	9,431,208	3,479,941	3,461,402
58,928	9,424	25,099	14,235	208,286	143,561	89,506	98,381
—	—	—	—	—	—	—	—
—	—	—	—	9,450	—	1,699	1,620
18,225,077	—	2,500,000	1,184,999	13,084,180	37,681,644	7,162,247	6,302,295
—	—	3,000	165	13,750	3,165	10,654	10,901
820,035	—	—	478,146	2,021,052	4,837,701	648,031	707,568
233,462	45	7,606	17,203	—	390,009	21,399	19,179
—	13,055	6,323	3,202	126,537	24,613	93,228	96,100
—	2,067	1,000	729	15,000	6,996	2,726	3,505
2,545,475	114,688	14,763	245,546	502,215	3,881,003	319,131	324,899
712,066	111,568	10,000	143,876	146,000	1,630,839	212,392	245,353
—	—	9,000	—	14,700	9,000	870	452
—	47,229	3,000	2,149	28,000	52,378	10,921	10,978
131,300	5,873	1,341,720	194,964	2,756,989	1,691,557	2,210,656	2,187,010
14,575	—	—	15,493	579,903	30,068	71,085	71,085
62,527	2,190	3,133	1,324	—	74,274	108,874	115,111
—	—	192,030	—	969,679	192,030	—	—
—	—	—	—	354,000	—	30,815	30,757
—	—	—	—	—	—	—	—
—	—	16,715	6,648	459,948	23,363	36,222	42,148
—	—	840	1	5,600	841	834	704
—	—	1,000	—	5,000	1,000	506	450
—	4,424	3,705	6,120	77,559	14,249	35,297	35,418
—	1,170	1,000	—	1,500	2,170	5	5
—	—	—	—	5,500	—	—	129
—	—	1,582	18	6,900	1,600	428	446
35,733	28,285	—	2,711	16,290	124,675	8,012	8,276
3,500	21,114	25	706	4,200	25,345	10,182	10,764
—	—	—	—	—	—	—	—
10,712	7,831	6,120	486	19,000	49,357	2,598	2,405
—	164	300	9	5,000	473	33	55
145,047	130,035	—	—	282,273	275,082	140,688	145,289
—	—	—	—	—	—	1,245	1,245
—	—	1,000	101	6,900	1,101	4,159	4,141
—	11,502	1,500	769	88,000	13,771	17,281	16,617
—	110	600	—	3,300	710	307	361
—	—	1,200	47	12,000	1,247	1,429	1,508
—	—	—	230	8,500	230	1,494	1,411
—	12	800	—	7,000	812	220	227

ABSTRACT OF RETURNS OF

Name of Corporation	Real Estate Occupied by the Corporation	Real Estate not Occupied by the Corporation (not exempt)	Mortgages on Real Estate	Shares in Banks	Shares in Corporations
Memorial Hall, Inc.	\$18,000	-	-	-	-
Memorial Hall, Trustees of	41,900	-	-	-	\$3,100
Memorial Homes for the Blind	60,000	\$1	-	\$8,191	32,852
Memorial Hospital	1,111,550	-	\$31,350	-	264,342
Memorial Hospital Corporation ¹	-	-	-	-	-
Memorial Library Assn. Inc. of Dennis	1,075	-	-	-	-
Men's Club House Assn. of Magnolia ¹	-	-	-	-	-
Mercy Hospital of Springfield	917,000	-	-	-	-
Merrimac Mission, Inc., The	4,000	-	-	-	-
Merrimac Town Improvement Society	1,300	-	-	-	-
Merrimack Humane Society	-	-	-	385	-
Merrimack Valley Goodwill Industries, Inc., The	14,250	-	-	-	-
Merwin Memorial Free Clinic for Animals, Inc.	9,500	-	-	-	5,831
Methuen Organ, Inc., The	13,200	-	-	-	-
Methuen Post No. 122, Am. Legion Dept. of Mass.	30,000	-	-	-	-
Michael J. O'Connell Post No. 76, Inc. of the Am. Legion Dept. of Mass. ¹	-	-	-	-	-
Middlesex Charitable Infirmaries Inc.	139,000	-	-	-	-
Middlesex School	1,213,176	-	-	-	20,381
Middlesex University, Trustees of	674,000	-	-	-	-
Mikvah Israel Association of Dorchester and Mattapan, Inc. ¹	-	-	-	-	-
Milford Hebrew Assn.	18,000	-	-	-	-
Milford Hospital	281,000	-	-	-	88,242
Millicent Library	150,000	-	-	-	128,000
Milton Academy, Trustees of	1,956,590	20,000	-	-	241,948
Milton Preparatory School, Inc.	16,719	-	-	-	-
Milton Woman's Club	27,000	-	-	-	-
Miracle Fresh Air Camp, Inc.	2,000	-	-	-	-
Miss Hall's School, Inc.	451,365	-	-	-	-
Missionary Franciscan Sisters of the Immaculate Conception	228,000	-	-	-	-
Mitchell School	23,930	-	-	-	-
Molly Varnum Chapter, D. A. R.	2,400	-	-	-	-
Monadnock Council, Inc., Boy Scouts of America ¹	-	-	-	-	-
Monsignor James Coyle High School, Inc.	203,850	-	-	-	-
Monson Academy, Trustees of	56,600	-	2,400	24,512	109,468
Monson Free Library and Reading Room Assn.	10,250	-	-	900	4,881
Monson Home for Aged People, Inc.	5,600	8,610	200	-	30,866
Montgomery Home for Aged People	17,500	-	-	11,600	38,015
Montwait Community Club, Inc.	1,000	-	-	-	-
Morgan and Dodge Home for Aged Women	12,000	24,000	70,503	-	15,860
Morgan Memorial Co-operative Industries and Stores, Inc.	1,179,343	24,349	2,200	9,644	50,000
Mortimer G. Robbins Post 215, Inc., Dept. of Mass. American Legion	8,000	-	-	-	-
Morton Hospital ¹	-	-	-	-	-
Moseley Fund for Social Service in Newburyport	4,000	-	-	-	-
Mothers' Rest Association of the City of Newton, Inc.	28,500	-	-	-	-
Mount Calvary Community Association ¹	-	-	-	-	-
Mount Holyoke College, Trustees of	5,176,345	341,680	190,826	-	-
Mount Hope Cemetery, Proprietors of	7,500	-	-	-	-
Mount Pleasant Home	221,994	-	2,450	7,564	70,754
Mount Prospect School	50,000	-	-	-	-
Mount St. Mary's Convent of Mercy of Fall River	136,900	-	-	-	-
Museum of Fine Arts	4,956,283	85,000	21,200	-	6,651,796
Mutual Benefit Society of Walpole, Mass.	6,900	-	-	-	-
Nantasket Library	6,500	-	-	-	-
Nantucket Agricultural Society	-	-	400	-	-
Nantucket Athenaeum	26,700	4,650	-	-	14,543
Nantucket Civic League	2,800	-	-	-	-
Nantucket Cottage Hospital	25,000	3,781	-	-	-
Nantucket Historical Association	29,500	500	-	-	7
Nantucket Maria Mitchell Assn.	38,765	-	-	-	1,450
Narragansett Historical Society of Templeton, Mass., Inc., The	20,900	-	-	-	-
Nashoba Associated Boards of Health	22,500	-	-	-	-
National Sailors' Home	75,720	114,111	947	-	64,269
Nativity Literary Society ¹	-	-	-	-	-
Neighborhood House Association	4,800	-	-	-	1,000
Nevens Memorial	87,000	11,750	20,000	28,041	87,675
New Bedford Anti-Tuberculosis Association	202,900	-	-	10,220	69,082
New Bedford Children's Aid Society	4,054	2,450	-	8,961	93,225
New Bedford Day Nursery	15,325	250	-	4,000	2,500
New Bedford Home for the Aged	25,450	4,325	2,925	8,000	8,270
New Bedford Men's Mission	13,075	-	-	-	-

¹ No return.

Bonds and other Public Securities	Money at Interest and on Deposit in Savings Banks	Library and Apparatus	Other Personal Property	Total Real Estate	Total Personal Property	Income	Expendi- tures
-	-	\$1,000	-	\$18,000	\$1,000	\$2,462	\$2,462
\$6,500	\$7,500	500	\$1,072	41,900	18,672	2,112	2,029
106,872	51,736	4,000	4,242	60,001	207,893	17,921	17,719
401,374	26,323	198,028	117,894	1,111,550	1,039,311	312,188	422,636
-	-	800	238	1,075	1,038	170	143
-	-	-	-	-	-	-	-
-	-	80,000	-	917,000	80,000	303,189	304,342
-	-	1,000	236	4,000	1,236	2,438	2,789
-	1,069	400	74	1,300	1,543	80	37
-	17,296	-	-	-	17,681	626	581
-	-	900	-	14,250	900	36,146	37,813
103,994	1,147	1,500	1,651	9,500	114,123	8,075	6,928
-	-	-	-	13,200	-	530	1,800
-	-	-	1,000	30,000	1,000	9,374	9,307
-	-	-	-	-	-	-	-
-	-	30,000	-	139,000	30,000	6,133	6,133
9,932	7,002	52,958	17,721	1,213,176	107,994	161,973	164,452
-	-	57,500	-	674,000	57,500	161,534	161,534
-	-	-	-	-	-	-	-
-	-	1,000	-	18,000	1,000	1,250	1,250
259,030	2,000	43,891	13,818	281,000	406,981	96,113	95,880
100,000	11,647	10,000	1,609	150,000	251,256	12,400	13,658
334,744	-	-	173,560	1,976,590	750,252	545,591	544,792
-	-	500	3,212	16,719	3,712	8,739	7,431
-	3,853	3,000	2,144	27,000	8,997	13,503	11,149
-	-	200	-	2,000	200	718	712
-	1,975	13,986	31,974	451,365	47,935	186,447	156,359
-	-	6,300	500	228,000	6,800	1,800	3,500
-	-	450	-	23,930	450	16,881	16,594
-	3,907	1,800	577	2,400	6,284	1,455	1,591
-	-	-	-	-	-	-	-
-	-	10,000	-	203,850	10,000	-	-
110,231	13,418	-	11,171	56,600	271,200	29,669	34,901
47,000	5,152	1,000	853	10,250	59,786	3,944	3,245
22,455	87,527	1,000	753	14,210	142,801	5,259	4,753
23,287	7,430	2,000	6,505	17,500	88,837	6,155	5,965
-	-	-	-	1,000	-	-	10
3,045	23,131	1,500	-	36,000	114,039	4,541	5,519
-	-	-	-	-	-	-	-
198,445	38,068	54,866	16,098	1,203,692	369,321	1,011,638	1,026,774
-	500	1,500	1,054	8,000	3,054	4,938	4,387
-	-	-	-	-	-	-	-
4,000	12,583	-	-	4,000	16,583	5,228	4,526
-	-	-	-	-	-	-	-
-	-	-	-	28,500	-	3,580	3,586
3,734,933	80,000	457,763	408,579	5,518,025	4,872,101	1,258,217	1,315,448
-	70,567	-	144	7,500	70,711	4,384	5,028
58,025	50,751	12,551	4,068	221,994	206,163	49,467	30,068
-	1,276	10,000	4,213	50,000	15,489	14,690	15,167
-	-	41,249	-	136,900	41,249	21,353	20,963
6,336,046	416,085	7,040,803	28,967	5,041,283	20,494,897	610,438	608,407
-	-	100	-	6,900	100	-	-
-	262	3,500	1,072	6,500	4,834	1,200	1,120
-	-	-	-	-	400	-	-
5,390	12,300	10,000	10,109	31,350	52,342	5,370	5,682
-	-	-	311	2,800	311	1,305	1,065
-	169,552	14,748	1,754	28,781	186,054	45,749	43,919
150	11,323	10,000	60	30,000	21,540	5,922	5,862
163,934	50,919	11,350	4,847	38,765	232,500	9,929	8,495
-	-	-	-	-	-	-	-
-	4,100	2,000	220	20,900	6,320	274	187
-	-	3,000	3,404	22,500	6,404	15,806	15,657
28,655	-	3,683	-	189,831	97,554	5,981	13,916
-	-	-	-	-	-	-	-
9,000	-	400	1,160	4,800	11,560	4,957	5,001
79,064	8,735	40,000	-	98,750	263,515	14,962	12,286
71,081	39,837	10,000	14,241	202,900	214,461	116,995	110,473
119,074	19,356	1,628	398	6,504	242,642	25,749	26,491
78,518	27,500	1,000	660	15,575	114,178	7,092	7,278
20,720	22,786	4,200	2,576	29,775	69,477	2,696	2,223
-	-	300	54	13,075	354	5,425	6,948

ABSTRACT OF RETURNS OF

Name of Corporation	Real Estate Occupied by the Corporation	Real Estate not Occupied by the Corporation (not exempt)	Mortgages on Real Estate	Shares in Banks	Shares in Corporations
New Bedford Port Society	\$22,500	-	-	\$5,700	\$4,310
New Bedford Teachers' Benefit Assn.	-	-	-	600	-
New Bedford Y. M. C. A.	196,090	-	-	12,610	3,115
New Bedford Y. W. C. A.	228,200	-	-	-	13,132
New Church Institute of Education	50,000	-	-	-	1,400
New England Anti-Vivisection Society	-	-	-	12,784	60,520
New England Baptist Hospital ¹	-	-	-	-	-
New England Conservatory of Music ¹	-	-	-	-	-
New England Deaconess Association	54,000	\$49,425	\$4,448	20,090	78,407
New England Deaconess Hospital	888,050	-	2,500	28,200	83,100
New England District Council of the Assemblies of God, Inc. (Springfield)	22,000	-	-	-	-
New England French American Home	7,450	-	-	-	-
N. E. Historic Genealogical Society ¹	-	-	-	-	-
N. E. Home for Deaf Mutes (Aged, Blind or Infirm)	73,154	312	-	463	82,008
N. E. Home for Little Wanderers	194,062	-	310	21,250	260,038
N. E. Hospital for Women and Children	598,700	700	4,000	-	251,423
New England Institute and New England School of Accounting, Inc.	-	-	-	-	-
New England Peabody Home for Crippled Children	400,000	4,300	-	-	588,627
New England Sanitarium and Benevolent Association	283,299	-	2,270	-	-
N. E. School of Theology	60,774	-	-	-	1,520
New Salem Academy, The Trustees of	30,100	-	1,000	-	19,296
Newburyport Bethel Society	-	-	-	1,824	-
Newburyport Homeopathic Hospital, The ¹	-	-	-	-	-
Newburyport Post 150, American Legion	6,300	-	-	-	-
Newburyport Society for the Relief of Aged Men	22,252	1,500	-	5,980	63,522
Newburyport Society for the Relief of Aged Women	20,500	-	-	7,350	50,170
Newburyport Y. M. C. A.	55,000	-	-	-	17,828
Newcomb Home for Old Ladies of Norton, Mass.	54,415	200	17,500	21,300	258
Newton Catholic Club	-	-	-	-	-
Newton Centre Woman's Club, Inc.	61,000	-	-	-	-
Newton Hospital	1,967,604	9,083	126,720	4,650	126,522
Newton Local Council Girl Scouts, Inc.	24,425	-	-	-	-
Newton Theological Institution	464,859	26,000	34,781	47,785	344,897
Newton Y. M. C. A.	175,087	-	-	775	17,920
Newtonville Woman's Club, Inc.	30,000	-	-	-	-
Nickerson Home for Children	14,400	-	-	-	6,493
Noble and Greenough School	408,246	-	-	-	34,089
Noble Hospital, Trustees of	295,208	-	3,000	-	-
Norfolk House Centre ¹	-	-	-	-	-
North Adams Hospital	320,000	2,000	-	9,650	84,633
North Andover Historical Society	12,900	-	-	-	-
North Attleborough Historical Society, Inc.	10,690	-	-	-	-
North Bennett St. Industrial School	78,221	-	-	-	24,475
North Chelmsford Library Corp.	2,500	-	-	-	-
North End Dispensary	13,600	-	-	-	-
North End Guild of New Bedford	-	-	-	1,371	5,957
North Hanover Firemen's Association	1,000	-	-	-	-
North Marion Cemetery Association	560	-	-	-	-
North Randolph Improvement Assn., Inc.	5,500	-	-	-	-
North Saugus Improvement Assn. ¹	-	-	-	-	-
North Scituate Library Assn.	8,500	-	-	-	-
North Shore Babies Hospital	53,249	-	-	7,800	47,611
North Shore Council Boy Scouts of America	600	-	-	-	-
North Worcester Aid Society	10,800	-	-	-	-
Northeastern University of the Boston Y. M. C. A.	1,259,139	-	-	-	71,905
Northern Worcester County Public Health Assn., Inc.	4,000	-	-	-	-
Northfield Schools	2,658,427	145,126	14,000	48,000	1,222,000
Norumbega Council, Boy Scouts of America	29,200	-	-	-	-
Norwegian Old People's Home and Charitable Assn. of Greater Boston	31,155	3,000	-	-	-
Norwood Civic Association	4,095	-	-	-	-
Norwood Historical Society	7,500	-	-	1,480	3,509
Norwood Hospital	362,633	-	9,500	-	18,062
Notre Dame Academy	350,000	-	-	-	-
Notre Dame de Lourdes School, Lowell	-	-	-	-	-
Notre Dame du Bon Conseil Parish	28,000	-	-	-	-
Notre Dame Normal Institute	255,250	-	-	-	-
Notre Dame of the Seven Dolors Parochial School	115,215	8,150	-	-	-
Notre Dame Parochial School, Southbridge	75,000	-	-	-	-
Notre Dame School in the Parish of Notre Dame of the Sacred Heart of North Adams, Mass.	78,000	-	-	-	-
Notre Dame Training School (Leominster)	58,350	-	-	-	-

¹ No return.

PROPERTY, ETC. — Continued

Bonds and other Public Securities	Money at Interest and on Deposit in Savings Banks	Library and Apparatus	Other Personal Property	Total Real Estate	Total Personal Property	Income	Expendi- tures
\$48,590	\$17,700	—	\$5,370	\$22,500	\$81,670	\$4,136	\$5,409
—	2,510	—	—	—	3,110	688	642
17,837	17,399	\$3,000	398	196,090	54,359	35,621	36,068
17,249	5,439	13,854	482	228,200	50,156	60,119	66,056
41,000	—	2,500	412	50,000	45,312	29,708	34,609
90,846	5,715	100	8,810	—	178,775	20,239	16,687
—	—	—	—	—	—	—	—
25,647	40,362	8,600	6,495	103,425	184,049	45,582	44,517
292,900	77,900	100,000	33,094	888,050	617,694	797,403	882,389
—	—	—	—	22,000	—	5,845	6,516
—	—	1,000	—	7,450	1,000	2,105	2,105
—	—	—	—	—	—	—	—
95,938	35,923	7,397	2,018	73,466	223,747	18,760	19,779
1,169,496	48,909	—	12,273	194,062	1,512,276	142,182	157,191
208,900	9,687	48,703	10,327	599,400	533,040	298,371	339,129
—	—	1,800	1,679	—	3,479	24,013	22,928
73,577	—	30,000	6,316	404,300	698,520	78,881	109,405
—	20,566	109,793	1,573	283,299	134,202	487,126	477,634
—	4,496	2,000	279	60,774	8,295	4,432	4,496
14,205	39,407	1,000	614	30,100	75,522	10,300	9,685
—	2,045	—	48	—	3,917	129	236
—	—	—	—	—	—	—	—
—	16	2,000	—	6,300	2,016	1,807	1,791
40,395	85,710	1,000	2,234	23,752	198,841	9,483	8,837
121,394	114,672	2,000	—	20,500	295,566	13,235	12,873
7,023	18,650	5,000	—	55,000	48,501	10,577	10,577
136,445	59,309	8,500	2,164	54,615	245,476	34,878	34,521
—	—	900	464	—	1,364	2,946	2,482
—	2,179	2,500	1,971	61,000	6,650	13,159	11,188
254,053	91,833	63,189	22,440	1,976,687	689,407	431,192	431,192
—	—	2,300	—	24,425	2,300	11,368	10,834
497,513	3,040	30,000	60,512	490,859	1,018,528	97,195	96,735
23,828	28,460	16,166	799	175,087	87,948	84,481	84,403
—	1,603	1,000	571	30,000	3,174	5,414	5,576
12,590	—	200	1,653	14,400	20,936	4,459	4,754
30,826	6,182	24,000	13,627	408,246	108,724	109,347	113,939
—	18,044	28,634	506,157	295,208	555,835	86,612	92,632
—	—	—	—	—	—	—	—
—	5,782	32,013	4,574	322,000	136,652	115,569	128,515
4,000	31,615	12,477	63	12,900	48,355	1,610	1,349
—	15	2,000	449	10,690	2,464	244	350
62,200	2,433	400	1,485	78,221	90,993	58,121	57,620
—	2,423	10,000	—	2,500	12,423	1,241	1,154
—	—	1,000	—	13,600	1,000	—	—
10,783	1,515	500	697	—	20,823	1,624	1,496
—	—	—	—	1,000	—	350	350
—	1,656	8	300	560	1,964	99	75
—	136	500	188	5,500	824	1,279	1,486
—	—	—	—	—	—	—	—
—	1,553	7,000	470	8,500	9,023	—	—
42,073	37,420	7,827	2,775	53,249	145,506	26,014	33,101
—	—	—	—	600	—	14,812	12,564
—	341	2,000	226	10,800	2,567	1,705	1,138
97,030	27,379	89,988	44,776	1,259,139	331,078	901,565	880,400
—	8,132	500	307	4,000	8,939	7,980	9,198
1,706,216	52,435	399,068	100,335	2,803,553	3,542,054	670,085	683,310
—	—	—	—	29,200	—	25,816	25,658
—	—	—	56,279	34,155	56,279	6,420	6,622
—	—	—	4,095	—	—	104	50
7,000	2,148	1,000	150	7,500	15,287	2,371	2,221
51,469	520	53,224	4,974	362,633	137,749	154,419	153,168
—	2,278	20,000	—	350,000	22,278	54,708	54,682
—	—	5,600	500	—	6,100	6,008	6,008
—	—	500	—	28,000	500	14,387	13,236
—	—	4,000	—	255,250	4,000	15,657	15,824
—	—	3,500	—	123,365	3,500	853	5,876
—	—	5,000	—	75,000	5,000	250	9,000
—	—	—	—	—	—	—	—
—	—	—	—	78,000	—	32,387	31,204
—	—	750	32	58,350	782	4,200	5,100

ABSTRACT OF RETURNS OF

Name of Corporation	Real Estate Occupied by the Corporation	Real Estate not Occupied by the Corporation (not exempt)	Mortgages on Real Estate	Shares in Banks	Shares in Corporations
Notre Dame Training School (Waltham)	\$142,500	-	-	-	-
Nursery Training School of Boston, The	43,000	-	-	-	-
Oak Grove Cemetery, Proprietors of	100,000	-	\$4,000	\$2,000	\$7,168
Odd Fellows Home of Massachusetts	500,000	-	250	-	50
Old Bridgewater Historical Society	15,500	\$100	-	-	-
Old Colony Council, Inc., Boy Scouts of America	20,000	-	3,800	-	-
Old Colony Historical Society	10,000	-	-	-	-
Old Colony Post, V. F. W., Bldg. Assn., Inc.	8,000	-	-	-	-
Old Concord Chapter, D. A. R.	5,500	3,150	-	-	-
Old Dartmouth Historical Society	116,800	-	-	1,530	115,746
Old Dorchester Post No. 65, Inc., A. L.	6,000	-	-	-	-
Old Ladies' Home, Lowell	78,644	-	-	16,093	162,290
Old Ladies' Home Assn., Haverhill	17,850	3,225	12,013	4,209	73,588
Old Ladies' Home Assn. of Chelsea, Mass.	9,000	-	35,350	-	-
Old Ladies' Home Society (Beverly)	22,075	1,000	2,200	4,800	2,810
Old Landing Cemetery Assn.	300	150	-	-	-
Old People's Home Assn. of Nantucket	21,890	-	-	698	146
Old South Association in Boston	1,100,000	-	-	-	33,338
Old South Historical Society ¹	-	-	-	-	-
Olive Avenue and Surroundings Improvement Assn.	350	-	-	-	-
Olivia James House ¹	-	-	-	-	-
Onset Library Association	2,100	-	-	-	-
Orchard Home School ¹	-	-	-	-	-
Order c. St. Anne	127,600	-	-	-	-
Order of St. Anne, 44 Temple St., Inc.	39,300	-	-	-	-
Order of the Brothers of the Sacred Heart of N. E. Inc.	260,000	-	-	-	-
Osterville Free Library	11,475	-	-	-	-
Our Lady of Hope Association	101,600	-	-	-	-
Our Lady of Lourdes School	126,000	-	-	-	-
Our Lady of Mt. Carmel	9,800	-	-	-	-
Our Lady of Mount Carmel School Assn.	25,000	-	-	-	-
Our Lady of Perpetual Help Parochial School	205,000	-	-	-	-
Our Lady of the Assumption Parish (Chelsea)	10,200	-	-	-	-
Our Lady of the Presentation School (Newton)	39,800	-	-	-	-
Our Lady of the Rosary Church Corporation	86,700	8,100	-	-	-
Park School Corporation	132,227	-	-	-	-
Parochial School Assn. of Our Lady (Newton)	430,750	-	-	-	-
Parson Roby Chapter, D. A. R.	-	325	-	-	-
Particular Council of the City of Boston, Society of St. Vincent De Paul, The ¹	-	-	-	-	-
Passionist Missionary Society of Boston, The	722,600	-	-	-	-
Passionist Missionary Society of West Springfield	337,200	12,800	-	-	-
Paul Pratt Memorial Library	42,500	-	-	2,000	-
Paul Revere Memorial Assn.	20,000	-	-	-	-
Peabody Hebrew Community Center	10,000	-	-	-	-
Peabody Historical Society	7,200	-	-	-	-
Peabody Museum of Salem	106,550	120,200	-	-	143,249
Peoples Institute of Northampton	95,939	-	-	-	-
Perkins Institution and Massachusetts School for the Blind	911,723	437,700	2,675	30,790	2,735,736
Perkins School	73,250	-	-	-	-
Permanent Peace Fund, Trustees of	-	-	4,920	6,454	29,079
Peter Bent Brigham Hospital	2,078,432	541,500	51,900	42,350	595,418
Petersham Exchange	2,800	-	-	-	-
Petersham Historical Society, Inc.	15,200	-	-	-	-
Petersham Memorial Library	20,000	-	-	-	41,047
Phideiah Rice School of the Spoken Word Theatre Workshop, Inc.	27,825	-	15,766	-	-
Phillips Academy, Trustees of	3,246,300	381,325	85,645	289,520	3,066,475
Pickett Fund of the Town of Marblehead	2,000	-	-	2,700	-
Pilgrim John Howland Society, Inc.	4,350	-	-	-	-
Pilgrim Society	208,150	3,900	-	-	10,511
Pine Grove Cemetery, Proprietors of (Milford)	8,000	500	1,600	2,160	2,000
Pittsfield Anti-Tuberculosis Assn.	30,900	-	-	-	19,517
Pittsfield Day Nursery Assn.	11,000	-	-	-	-
Pittsfield Y. M. C. A.	345,080	50,000	-	-	-
Playhouse-in-the-Hills, Inc.	10,000	-	-	-	-
Pleasant Valley Bird and Wild Flower Sanctuary Assn.	8,525	-	-	-	-
Plummer Farm School of Reform for Boys ¹	-	-	-	-	-
Plymouth Antiquarian Society	14,525	-	-	-	-
Plymouth Fragment Society	-	-	-	-	-
Plymouth Post No. 40, American Legion, Inc.	-	2,000	-	-	-
Plymouth Public Library	27,975	-	-	1,215	3,927
Pocumtuck Valley Memorial Assn.	18,900	6,700	-	-	-

¹ No return.

PROPERTY, ETC. — Continued

Bonds and other Public Securities	Money at Interest and on Deposit in Savings Banks	Library and Apparatus	Other Personal Property	Total Real Estate	Total Personal Property	Income	Expenditures
-	-	-	-	\$142,500	-	-	-
-	-	\$8,629	\$596	43,000	\$9,225	\$34,881	\$37,841
\$23,628	\$8,500	125	6,192	100,000	51,613	4,379	5,347
-	309,285	-	45,771	500,000	355,356	63,047	60,036
-	2,295	4,000	-	15,600	6,295	149	138
-	-	10,000	-	20,000	13,800	7,933	7,371
-	12,103	5,000	-	10,000	17,103	2,588	2,595
-	-	-	-	8,000	-	1,840	1,760
-	390	1,000	36	8,650	1,426	1,745	1,319
117,803	5,972	1	1,344	116,800	242,396	14,816	14,993
-	-	1,000	478	6,000	1,478	4,755	4,277
160,688	92,798	4,500	9,120	78,644	445,489	26,449	16,607
177,561	48,479	4,000	32,846	21,075	352,696	23,506	15,826
17,000	55,437	-	1,806	9,000	109,593	4,708	5,651
170,489	52,803	2,500	4,053	23,075	239,655	10,474	9,418
-	9,178	-	-	450	9,178	397	366
-	57,465	633	-	21,890	58,940	6,945	4,028
-	241	-	7,338	1,100,000	40,917	23,237	39,678
-	-	-	-	-	-	-	-
-	-	25	110	350	135	59	19
-	-	-	-	-	-	-	-
-	600	-	-	2,100	600	133	300
-	-	-	-	-	-	-	-
-	16,500	21,000	3,099	127,600	40,599	28,930	35,191
1,050	3,233	1,500	938	39,300	6,721	13,216	13,267
-	-	30,000	3,915	260,000	33,915	68,942	65,027
-	1,032	6,000	50	11,475	7,082	1,456	1,444
-	-	3,000	-	101,600	3,000	9,000	9,000
-	-	6,000	-	126,000	6,000	11,304	11,304
-	994	1,000	-	9,800	1,994	30,461	29,467
-	-	3,000	-	25,000	3,000	491	4,960
-	-	4,000	-	205,000	4,000	2,673	2,673
-	-	-	-	10,200	-	-	-
-	-	2,500	-	39,800	2,500	-	-
-	-	3,000	-	94,800	3,000	11,645	9,318
-	14,197	5,500	618	132,227	20,315	51,209	54,803
-	-	35,000	-	430,750	35,000	33,643	33,643
-	107	-	-	325	107	385	278
-	-	-	-	-	-	-	-
-	-	42,000	12,698	722,600	54,698	95,402	100,814
-	-	16,500	7,234	350,000	23,734	47,845	42,646
8,500	558	12,500	1,195	42,500	24,753	6,864	6,947
-	16,656	20,000	3,962	20,000	40,618	6,317	5,344
-	-	-	-	10,000	-	-	-
-	1,572	-	-	7,200	1,572	270	199
333,558	28,465	20,000	26,690	226,750	551,962	36,472	40,877
18,900	9,323	2,000	984	95,939	31,207	7,249	6,974
1,723,741	150,256	197,675	146,486	1,349,423	4,987,359	377,250	361,028
-	-	5,000	5,426	73,250	10,426	66,563	65,861
37,897	-	-	1,534	-	79,884	4,338	4,338
528,448	-	216,000	101,058	2,619,932	1,535,174	538,453	617,467
-	-	500	429	2,800	929	1,811	1,763
-	3,350	2,000	-	15,200	5,350	21	182
4,155	5,408	15,000	218	20,000	65,828	7,483	2,164
-	740	1,264	480	27,325	18,250	21,077	22,367
3,135,346	12,401	1,615,519	416,690	3,627,625	8,621,596	1,103,264	1,151,017
5,000	4,311	-	-	2,000	12,011	554	-
-	-	-	-	4,350	-	780	569
21,684	16,051	-	3,511	212,050	51,757	5,966	5,671
60,930	8,516	100	151	8,500	75,457	5,512	7,476
37,485	5,449	-	195	30,900	62,646	12,908	12,908
1,000	3,579	500	129	11,000	5,208	4,843	4,877
36,971	2,351	15,036	1,106	395,080	55,464	66,411	70,168
-	-	700	695	10,000	1,395	11,694	11,583
-	5,106	500	433	8,525	6,039	4,419	4,430
-	-	-	-	-	-	-	-
-	407	9,000	435	14,525	9,842	1,887	2,529
-	40,349	-	514	-	40,863	1,740	1,975
900	1,456	200	-	2,000	2,556	1,314	1,690
15,889	13,601	-	-	27,975	34,632	13,036	11,324
-	16,057	-	-	25,600	16,057	1,185	1,272

ABSTRACT OF RETURNS OF

Name of Corporation	Real Estate Occupied by the Cor- poration	Real Estate not Occupied by the Cor- poration (not exempt)	Mortgages on Real Estate	Shares in Banks	Shares in Corpora- tions
Polish Home of The Little Flower, Inc.	\$40,000	-	-	-	-
Polish National Catholic Church of St. Kazimierz of Lowell, Mass.	3,000	-	-	-	-
Polish St. Michael the Archangel Society, Inc.	9,850	\$9,400	-	-	-
Pollock School, Inc.	10,000	-	-	-	-
Pond Plain Improvement Association	9,400	-	-	-	-
Portia Law School ¹	-	-	-	-	-
Portuguese-American Civic League of Cambridge and Somerville, Inc.	5,600	-	-	-	-
Post No. 47, G. A. R. Assn.	14,300	-	-	-	-
Post 68, G. A. R. Corporation ¹	-	-	-	-	-
Post 217, American Legion ¹	-	-	-	-	-
Pratt Free School, Trustees of	9,900	1,850	-	\$3,100	\$3,859
Precious Blood School	87,410	-	-	-	-
Prospect Hill School	208,530	9,500	\$5,000	5,000	4,600
Protectory of Mary Immaculate	300,000	-	-	-	-
Provincetown Art Association, Inc. ¹	-	-	-	-	-
Public Library Association of Easthampton	30,000	-	-	1,175	-
Public Reservations, Trustees of	174,510	-	-	-	15,035
Putnam Free School, Trustees of	-	-	700	2,475	4,332
Putnam Home, Inc.	9,500	-	-	-	-
Quannapowitt Council Inc., Boy Scouts of America	10,100	-	-	-	-
Quinabaug Village Corporation	3,360	10,256	-	-	-
Quincy Council Girl Scouts, Inc.	-	6,500	-	-	-
Quincy Council Inc., Boy Scouts of America	22,000	-	-	-	-
Quincy Hebrew Lyceum, Inc. ¹	-	-	-	-	-
Quincy Post No. 95 American Legion Building Association, Inc.	9,000	-	-	-	-
Quincy Women's Club	32,500	-	-	-	-
Quinsigamond Improvement and Educational Assn.	2,000	-	-	-	-
Quinsigamond Val. No. 1, I. O. G. T.	-	6,600	-	-	-
Radcliffe College	2,757,700	104,300	995	116,928	2,521,203
Ralph Waldo Emerson Memorial Assn.	13,285	-	-	-	24,254
Ramapogue Historical Society	6,000	-	-	400	-
Randolph Visiting Nurse Association	-	-	-	-	-
Ray Memorial Association	153,900	-	-	-	-
Reading Antiquarian Society	3,000	-	-	-	-
Reading Home for Aged Women	10,625	-	-	-	-
Rehoboth Antiquarian Society	26,000	-	-	-	100
Rehoboth Post No. 302 American Legion	1,600	-	-	-	-
Religious of Christian Education, Inc.	146,600	-	-	-	-
Reno Post No. 9, G. A. R. Memorial Association, Inc., The	3,500	-	-	-	-
Research Club of Provincetown	5,500	-	-	-	-
Rest Home Association	28,363	-	-	697	7,840
Rest House, Inc.	27,000	5,000	-	-	23,349
Resthaven Corporation	300	-	-	-	-
Revere Veterans Associates	12,250	-	-	-	-
Richard Salter Storrs Library of Longmeadow	71,500	14,000	8,000	600	3,930
Rising Hope Lodge, No. 22, I. O. G. T. ¹	-	-	-	-	-
Rivers School	194,417	-	-	-	-
Robert B. Brigham Hospital for Incurables	1,259,000	-	-	-	173,289
Robert Gould Shaw House, Inc.	71,800	-	-	-	45,986
Rock Village Library, Inc.	-	2,140	-	-	-
Rockland Post No. 147, American Legion Bldg. Assn., Inc.	9,700	-	-	-	-
Rockport Art Association	5,350	-	-	-	-
Rockwood Park School, Inc.	10,000	-	-	-	-
Rocky Nook Park Christian Association, Inc.	50	-	-	-	-
Rogers Hall, Trustees of	137,245	3,375	3,100	1,950	-
Rogers Home for Aged Women	12,350	3,800	-	4,000	8,260
Roman Catholic Archbishop of Boston	7,868,968	186,325	59,000	-	-
Roman Catholic Bishop of Fall River	1,398,965	500	-	1,409	8,600
Roman Catholic Bishop of Springfield	2,028,440	107,570	275,825	-	-
Roman Catholic Church of St. Mark	-	-	-	-	-
Ropes Memorial, Trustees of	39,130	-	-	-	32,590
Rosary Catholic Association ¹	-	-	-	-	-
Round Hills Radio Corporation ¹	-	-	-	-	-
Rowley Historical Society	3,800	-	-	-	-
Roxbury Home for Aged Women ¹	-	-	-	-	-
Roxbury Neighborhood House Assn.	46,000	-	-	-	21,022
Roxbury Post No. 44 Home Assn., Inc.	3,500	-	-	-	-
Royal Michaelense Autonomic Beneficent Assn., Inc. ¹	-	-	-	-	-
Royall House Association	18,850	-	-	-	-
Rufus F. Dawes Hotel Assn.	88,600	-	-	-	-

¹ No return.

PROPERTY, ETC. — Continued

Bonds and other Public Securities	Money at Interest and on Deposit in Savings Banks	Library and Apparatus	Other Personal Property	Total Real Estate	Total Personal Property	Income	Expenditures
-	\$7,156	\$20,000	-	\$40,000	\$27,156	\$10,908	\$6,225
-	-	500	-	3,000	500	145	250
-	-	265	-	19,250	265	4,566	4,736
-	-	3,250	\$734	10,000	3,984	8,495	9,761
-	-	-	800	9,400	800	854	791
-	-	-	-	-	-	-	-
-	13	83	-	5,600	96	1,623	1,656
-	-	-	932	14,300	932	3,282	2,975
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$11,549	-	400	70	11,750	18,978	1,260	1,281
-	-	5,000	-	87,410	5,000	10,524	10,524
600	7,000	27,403	3,318	218,030	52,921	49,281	54,062
-	16	48,215	298	300,000	48,529	47,132	47,039
-	-	-	-	-	-	-	-
2,750	40,392	20,000	40	30,000	64,357	6,887	6,848
65,660	-	8,000	6,449	174,510	95,144	31,901	27,444
104,495	5,000	-	966	-	117,968	4,966	4,899
-	41,033	1,000	-	9,500	42,033	3,535	3,234
-	-	800	-	10,100	800	14,646	14,066
-	-	5,617	2,763	13,616	8,380	21,050	13,970
-	-	250	-	6,500	250	3,498	3,498
-	-	2,500	-	22,000	2,500	13,484	13,483
-	-	-	-	-	-	-	-
-	-	-	-	9,000	-	600	600
-	1,667	4,000	1,190	32,500	6,857	5,124	5,331
-	-	-	-	-	-	-	-
-	406	-	-	2,000	406	5	1
-	-	-	-	6,600	-	-	-
2,682,895	4,334	200,000	231,140	2,862,000	5,757,495	774,741	804,226
6,510	-	36,012	3,373	13,285	70,149	17,650	6,221
4,078	311	500	470	6,000	5,759	320	139
-	955	500	491	-	1,946	1,518	1,130
-	-	-	-	153,900	-	-	3,500
-	1,500	500	554	3,000	2,554	101	32
-	-	-	-	10,625	-	5,353	5,565
-	7,777	500	-	26,000	8,377	605	754
-	-	200	16	1,600	216	540	524
-	-	7,940	4,195	146,600	12,135	26,111	26,099
-	-	-	-	3,500	-	419	306
-	914	-	-	5,500	914	1,288	959
4,029	3,553	6,000	2,136	28,263	24,255	12,396	11,471
118,008	4,837	6,000	4,046	32,000	156,240	16,109	16,196
-	147	30	-	300	177	597	284
-	-	300	-	12,250	300	3,700	3,605
7,223	23,820	12,000	8,383	85,500	63,956	8,320	2,421
-	-	-	-	-	-	-	-
-	-	20,073	3,115	194,417	23,188	105,310	110,257
418,253	1,193	80,000	102,667	1,259,000	775,402	176,105	181,563
62,275	-	4,000	3,841	71,800	116,102	55,127	54,729
-	1,133	2,000	64	2,140	3,197	237	125
-	-	-	-	-	-	-	-
-	-	2,400	543	9,700	2,943	1,241	1,126
-	-	-	790	5,350	790	2,268	2,319
-	-	7,500	500	10,000	8,000	12,265	19,192
-	72	10	-	50	82	2	-
17,706	10,963	21,500	474	140,620	55,693	60,810	54,525
-	13,915	100	118	16,150	26,393	-	-
40,500	199,361	349,546	564,702	8,055,293	1,213,109	696,985	793,514
34,717	43,503	6,900	-	1,399,465	95,129	89,101	124,985
-	16,805	136,700	6,989	2,136,010	436,319	176,900	222,408
-	-	7,500	-	-	7,500	-	10,392
74,183	2,340	20,000	3,111	39,130	132,224	5,438	6,270
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	952	1,000	235	3,800	2,187	218	318
-	-	-	-	-	-	-	-
748	39,700	-	2,895	46,000	64,365	21,654	23,571
-	75	-	-	3,500	75	-	500
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	5,278	2,000	32	18,850	7,310	967	797
-	-	4,295	1,316	88,600	5,611	10,183	9,666

ABSTRACT OF RETURNS OF

Name of Corporation	Real Estate Occupied by the Corporation	Real Estate not Occupied by the Corporation (not exempt)	Mortgages on Real Estate	Shares in Banks	Shares in Corporations
Rufus Putnam Memorial Assn.	\$7,500	-	-	-	-
Rumford Historical Assn.	5,000	-	-	\$2,005	-
Rutland Corner House ¹	-	-	-	-	-
S. D. A. Laymans Benevolent Association of New England, Inc.	52,500	-	-	-	-
Sachem Council, Inc., of the Boy Scouts of America	1,500	-	-	-	-
Sacred Heart Church (Springfield)	318,200	-	-	-	-
Sacred Heart Church and the Sacred Heart School (Newton)	131,600	\$33,200	-	-	-
Sacred Heart Parish School Corp. of Milford	31,900	-	-	-	-
Sacred Heart Parochial School & Convent, Lynn	75,000	18,650	-	-	-
Sacred Heart Parochial School Assn. of Gardner	60,000	-	-	-	-
Sacred Heart School Assn. of Northampton	55,000	-	-	-	-
Sacred Heart School Corp. of Brockton	63,200	-	-	-	-
Sacred Heart School Corporation of Easthampton	65,000	-	-	-	-
Sagamore Beach Colony Club	2,400	-	-	53	-
Sailors Snug Harbor of Boston	40,000	250	-	-	\$105,000
St. Aloysius Gonzaga School	7,000	-	-	-	-
St. Aloysius Parochial School, Springfield	94,700	4,100	-	-	-
St. Aloysius School, Hardwick	-	-	-	-	-
St. Alphonsus Catholic Total Abstinence and Benevolent Society	10,500	-	-	-	-
St. Ambrose Parish Grammar School	3,000	13,000	-	-	-
St. Anne's Educational and Religious Assn.	70,000	-	-	-	-
St. Anne's Educational Institute, Salem	89,800	-	-	-	-
St. Anne's French-Canadian Orphanage	51,000	-	-	-	-
St. Anne's Hospital Corporation	355,000	170	-	-	-
St. Anne's Parish ¹	152,600	5,600	-	-	-
St. Anne's Parochial School, Montague	-	-	-	-	-
St. Anne's Roman Catholic Church, Boston	20,000	-	-	-	-
St. Anne's Roman Catholic Church of Fall River	27,600	600	-	-	-
St. Anne's School & Convent ¹	600,000	4,000	-	-	-
St. Anne's School Corporation	-	-	-	-	-
St. Anthony's Church	87,000	17,000	-	-	-
St. Anthony School Corp. of Marlborough	609,300	-	-	-	-
St. Anthony's School, Shirley	35,000	4,690	-	-	-
St. Anthony's School, Worcester	14,000	-	-	-	-
St. Anthony's School of Worcester	90,000	10,000	-	-	-
St. Augustine's School Association, Boston ¹	-	-	-	-	-
St. Bernard's Parish School Assn.	-	-	-	-	-
St. Bernard's Parochial School and Convent, Newton	234,200	2,800	-	-	-
St. Brigid's Church, Boston	116,800	-	\$15,000	-	-
St. Casimir's School, Worcester	114,700	-	-	-	-
St. Catherine's Convent of Fall River, Mass.	155,000	-	-	-	-
St. Cecelia's School	167,850	930	-	-	1,500
St. Charles' Education Assn. of Pittsfield	603,500	-	-	-	-
St. Charles Parochial School Corp. of Woburn, Mass.	200,000	-	-	-	-
St. Charles School Corporation of Waltham	238,500	-	-	-	-
St. Chretienne Educational Institute Inc.	110,000	-	-	-	-
St. Elizabeth's Hospital of Boston	155,000	-	-	-	-
St. Francis de Sales School Assn. of Charlestown	1,380,000	28,000	-	-	-
St. Francis of Assissi Church and School	419,000	1,600	-	-	-
St. Francis Seraphic Seminary	-	-	-	-	-
St. Francis Society	321,400	-	-	-	-
St. Jacques Parochial School	40,000	-	-	-	-
St. James Educational Institute, Salem	139,000	-	-	-	-
St. Jean Baptiste School of Lynn	89,410	-	-	-	-
St. Jerome Catholic Association	85,000	-	-	-	-
St. Joan D'Arc School, Southbridge	153,660	27,510	-	-	-
St. John the Baptist Educational Institute	50,000	-	-	-	-
St. John the Baptist Parish	35,490	-	-	-	-
St. John the Baptist Russian Orthodox Greek Catholic Church of Lawrence	80,000	-	-	-	-
St. John the Evangelist R. C. Church	4,750	-	-	-	-
St. John's Ecclesiastical Seminary	95,000	-	-	-	-
St. John's Congregational Church	1,075,000	-	-	-	-
St. John's Educational Assn. of Fitchburg, Mass.	3,700	-	-	-	-
St. John's Educational Institute, Peabody	24,000	900	-	-	-
St. John's Hospital, Lowell	110,500	-	-	-	-
St. John's Parochial School Assn., Clinton ¹	406,700	-	-	-	216
St. John's Preparatory School, Danvers	-	-	-	-	-
St. John's School, Boston	275,000	1,500	-	-	-
St. John's Schools of Worcester	-	-	-	-	-
St. John's Total Abstinence Society	192,100	-	-	-	-
St. Joseph's Educational Association of Amesbury	3,000	-	-	-	-
St. Joseph's Educational Assn. of Fitchburg	93,900	-	-	-	-
St. Joseph's Educational Assn. of Pittsfield	218,600	1,600	-	-	-
St. Joseph's Educational Assn. of Pittsfield	215,350	-	-	-	-

¹ No return.

PROPERTY, ETC. — Continued

Bonds and other Public Securities	Money at Interest and on Deposit in Savings Banks	Library and Apparatus	Other Personal Property	Total Real Estate	Total Personal Property	Income	Expenditures
\$24,500	\$7,491	\$10,000	-	\$7,500	\$41,991	\$841	\$399
-	27,057	1,500	\$140	5,000	30,702	665	564
-	-	-	-	-	-	-	-
-	-	4,842	229	52,500	5,071	12,033	12,057
-	-	-	-	1,500	-	9,863	9,974
-	-	4,000	3,175	318,200	7,175	43,096	39,921
-	-	15,000	-	164,800	15,000	540	15,593
-	3,000	2,000	-	31,900	5,000	5,000	5,000
-	-	7,500	-	93,650	7,500	8,022	8,022
-	-	4,000	-	60,000	4,000	4,096	4,096
-	-	1,500	-	55,000	1,500	4,041	4,041
-	-	2,000	-	63,200	2,000	681	4,425
-	-	2,000	-	65,000	2,000	-	-
-	20	250	386	2,400	709	1,803	1,842
220,000	7,541	-	4,911	40,250	337,452	13,050	12,967
-	-	1,500	-	7,000	1,500	322	3,750
-	-	4,000	-	98,800	4,000	8,398	8,398
-	-	500	-	10,500	500	1,000	1,000
-	-	-	-	-	-	-	-
-	-	1,500	-	16,000	1,500	6,557	6,557
-	-	-	-	70,000	-	-	9,251
-	-	11,000	-	89,800	11,000	-	9,858
-	-	2,000	-	51,000	2,000	-	5,000
-	-	28,500	142	355,170	28,642	57,435	57,299
-	-	70,000	-	158,200	70,000	57,964	57,892
-	-	-	-	-	-	-	-
-	-	1,200	-	20,000	1,200	349	2,896
-	60,632	-	-	28,200	60,632	10,764	8,360
-	-	-	1,441	604,000	1,441	67,860	66,419
-	-	-	-	-	-	-	-
-	-	6,000	-	104,000	6,000	22,592	22,938
-	-	5,000	-	609,300	5,000	-	-
-	-	4,000	-	39,690	4,000	-	-
-	-	-	-	14,000	-	1,787	1,787
-	-	3,000	-	100,000	3,000	17,205	16,313
-	-	-	-	-	-	-	-
-	-	20,000	-	236,800	20,000	26,937	26,937
-	-	-	-	-	-	-	-
-	-	1,500	-	116,800	16,500	-	-
-	20,000	10,000	-	114,700	30,000	40,000	41,000
-	-	6,500	-	155,000	6,500	-	7,500
-	522	6,513	-	168,780	8,535	23,556	23,034
-	-	5,000	-	603,500	5,000	-	-
-	-	-	-	200,000	-	12,000	12,000
-	-	-	-	-	-	-	-
-	-	20,000	-	238,500	20,000	-	-
-	-	-	-	110,000	-	-	11,472
-	-	13,000	-	155,000	13,000	24,513	24,513
-	-	250,000	-	1,408,000	250,000	357,355	358,574
-	-	-	2,587	420,600	2,587	38,008	35,421
-	-	3,500	-	-	3,500	-	-
-	-	30,000	400	321,400	30,400	28,000	27,600
-	-	-	-	40,000	-	-	-
-	-	9,400	-	139,000	9,400	1,589	5,295
-	-	5,150	-	89,410	5,150	9,045	9,045
-	-	10,000	-	85,000	10,000	-	-
-	-	9,000	-	181,170	9,000	7,944	7,944
-	-	1,500	-	50,000	1,500	-	-
-	-	130	-	35,490	130	5,150	5,050
-	-	-	-	80,000	-	918	6,890
-	-	-	-	4,750	-	-	-
-	-	5,000	-	95,000	5,000	-	2,990
-	-	50,000	-	1,075,000	50,000	-	-
-	-	5,000	-	3,700	5,000	2,996	2,864
-	-	1,475	-	24,900	1,475	5,233	5,233
-	-	-	-	110,500	-	-	-
53,034	13,423	43,698	-	406,700	110,371	163,529	159,911
-	-	-	-	-	-	-	-
-	-	-	-	276,500	-	113,808	117,641
-	-	1,200	-	-	1,200	3,937	3,937
-	-	5,000	-	192,100	5,000	-	2,400
-	-	140	150	3,000	290	251	239
-	-	2,000	-	93,900	2,000	-	3,856
-	-	10,000	-	220,200	10,000	19,046	19,046
-	-	5,000	-	215,350	5,000	21,264	21,264

ABSTRACT OF RETURNS OF

Name of Corporation	Real Estate Occupied by the Corporation	Real Estate not Occupied by the Corporation (not exempt)	Mortgages on Real Estate	Shares in Banks	Shares in Corporations
St. Joseph's Educational Institute of Salem	\$256,510	-	-	-	-
St. Joseph's Home,	-	-	-	-	-
St. Joseph's Institute (Lynn)	108,500	-	-	-	-
St. Joseph's Juniorate of Peabody, Massachusetts	225,500	-	-	-	-
St. Joseph's Ladies Aid Association, Inc.	2,900	-	-	-	-
St. Joseph's Orphanage	215,250	-	-	-	-
St. Joseph's Parochial School, Attleboro	15,000	-	-	-	-
St. Joseph's Parochial School, Somerville	157,400	\$1,200	\$7,500	-	-
St. Joseph's School, Boston	79,400	-	-	-	-
St. Joseph's School, Roxbury	105,500	-	-	-	-
St. Joseph's School, Fall River	44,700	-	-	-	-
St. Joseph's School, Wakefield	133,800	-	-	-	-
St. Joseph's School Assn., The, North Adams ¹	-	-	-	-	-
St. Joseph's School Association of Haverhill	123,295	-	-	-	-
St. Joseph's School Assn. of Springfield	276,200	-	-	-	-
St. Joseph's School of North Brookfield	14,000	-	-	-	-
St. Joseph's School of Webster	231,000	-	-	-	-
St. Joseph's School of Worcester	140,000	-	-	-	-
St. Leo's Roman Catholic Church	162,200	-	-	-	-
St. Louis De France Schools	267,600	-	-	-	-
St. Louis de Gongaugue School ¹	-	-	-	-	-
St. Luke's Home for Aged Women	16,200	17,800	-	-	-
St. Luke's Home for Convalescents	50,908	-	-	\$12,776	\$138,823
St. Luke's Hospital of Middleborough	121,150	2,800	-	-	100
St. Luke's Hospital of New Bedford	1,390,667	-	4,250	11,325	877,180
St. Luke's Hospital of Pittsfield, Mass., Inc.	445,000	-	-	-	-
St. Luke's Hospital (Solemar Department), Dartmouth	497,367	-	-	-	-
St. Margaret's School Corporation	340,201	2,500	-	-	-
St. Mark's School	588,338	-	-	29,280	519,969
St. Mary of the Assumption School Corporation	196,500	24,700	-	-	32,500
St. Mary's Catholic Total Abstinence Society (Lynn)	8,000	-	-	-	-
St. Mary's Cemetery	1,000	-	-	-	-
St. Mary's Convent and School	120,375	-	-	-	-
St. Mary's Educational Association of Lee	10,100	-	-	-	-
St. Mary's Educational Institute of Salem	85,760	-	-	-	-
St. Mary's Infant Asylum and Lying-in Hospital	241,000	-	-	6,000	-
St. Mary's Parish, Ware	7,500	-	-	-	-
St. Mary's Parochial School, Beverly	99,725	-	-	-	-
St. Mary's Parochial School, Cambridgeport	419,200	5,700	-	-	-
St. Mary's Parochial School, Fall River	191,650	-	-	-	-
St. Mary's Parochial School, Taunton	230,000	-	-	-	-
St. Mary's Parochial School Assn. of Milford	263,600	-	-	-	-
St. Mary's Roman Catholic Church of Clinton ¹	-	-	-	-	-
St. Mary's Roman Catholic Total Abstinence Benevolent Society of Turners Falls	3,200	-	-	-	-
St. Mary's School and St. Joseph's School Corp. (Waltham)	357,000	-	-	-	-
St. Mary's School, New Bedford	44,575	-	-	-	-
St. Mary's School Assn., of Charlestown ¹	-	-	-	-	-
St. Mary's School of Melrose Corporation	95,900	-	-	-	-
St. Mary's School of Southbridge	9,700	-	-	-	-
St. Mary's School of Spencer	50,000	-	-	-	-
St. Mary's School of Worcester	503,342	-	-	-	-
St. Mary's School Society (Andover)	70,000	-	-	-	-
St. Mary's School Society of Lawrence	427,165	-	-	-	-
St. Mary's Schools and Convent, Lynn	430,750	-	-	-	-
St. Mary's Total Abstinence Society of Southbridge, Mass.	5,500	8,000	-	-	-
St. Matthew's Church, Fall River	48,750	-	-	-	-
St. Matthew's School Assn. of Springfield	23,800	-	-	-	-
St. Michael Archangel Schools and Convent, Lynn	44,625	-	-	-	-
St. Michael's Catholic Assn.	511,000	-	-	-	-
St. Michael's Church Corporation of Fall River	33,200	-	-	-	-
St. Michael's School Assn. of Northampton	270,000	18,700	-	-	-
St. Patrick Education Society ¹	-	-	-	-	-
St. Patrick's Educational Association of Lynn	32,300	-	-	-	-
St. Patrick's Female Academy	103,250	-	-	-	-
St. Patrick's Parochial School (Natick)	100,000	-	-	-	-
St. Patrick's Religious, Educational and Charitable Association of Mass.	85,379	-	-	-	-
St. Patrick's School Convent (Natick)	7,250	-	-	-	-
St. Peter and Paul Parochial School, Palmer	8,500	-	-	-	-
St. Peter and Paul's Church and School (Fall River)	106,150	-	-	-	-
St. Peter's Orphanage	76,000	4,600	-	-	-
St. Peter's Parochial School (Waltham)	56,000	-	-	-	-
St. Peter's Roman Catholic Lithuanian Parish	9,900	-	-	-	-
St. Peter's School Corp., Boston	398,000	-	-	-	-

¹ No return.

PROPERTY, ETC. — Continued

Bonds and other Public Securities	Money at Interest and on Deposit in Savings Banks	Library and Apparatus	Other Personal Property	Total Real Estate	Total Personal Property	Income	Expenditures
-	-	\$18,000	-	\$256,510	\$18,000	\$7,368	\$17,119
-	\$3,726	10,000	\$41,053	-	54,779	17,365	16,354
-	-	8,000	-	108,500	8,000	-	11,879
-	-	16,000	-	225,500	16,000	-	-
-	-	300	-	2,900	300	785	785
-	628	-	-	215,250	628	34,594	34,067
-	-	-	-	15,000	-	1,519	8,250
-	-	7,500	-	158,600	15,000	-	25,119
-	-	-	4,000	79,400	4,000	11,482	11,482
-	-	-	-	105,500	-	-	14,624
-	-	4,000	-	44,700	4,000	-	52,000
-	-	10,500	-	133,800	10,500	7,566	7,566
-	-	-	-	-	-	-	-
-	-	3,000	-	123,295	3,000	612	10,771
-	-	1,500	-	276,200	1,500	5,159	6,876
-	-	500	-	14,000	500	301	6,533
-	-	10,000	-	231,000	10,000	35,624	35,289
-	-	10,000	-	140,000	10,000	1,987	9,366
-	-	5,000	-	162,200	5,000	-	-
-	-	3,500	-	267,600	3,500	7,278	7,278
-	-	-	-	-	-	-	-
-	41,072	2,000	-	34,000	43,072	42,278	1,207
\$208,780	14,491	6,000	3,015	50,908	383,885	20,977	22,178
9,201	-	14,850	308	123,950	24,459	42,881	43,132
832,862	12,580	166,826	29,922	1,390,667	1,934,945	456,040	478,743
-	-	-	-	445,000	-	156,590	157,183
-	-	-	-	497,367	-	-	-
-	-	7,000	-	342,701	7,000	18,026	18,026
342,334	28,944	5,000	26,924	588,338	952,451	287,638	294,964
-	-	20,000	1,680	221,200	54,180	20,240	20,240
-	-	500	-	8,000	500	2,198	2,151
-	-	-	8,350	1,000	8,350	1,400	2,300
-	-	-	-	120,375	-	-	10,500
-	14,724	3,000	-	10,100	17,724	4,403	4,403
-	-	8,000	-	85,760	8,000	11,043	11,043
-	24,000	15,000	14,166	241,000	59,166	119,670	112,733
-	-	2,000	-	7,500	2,000	550	2,000
-	-	-	20,000	99,725	20,000	-	13,500
-	-	8,000	20,593	424,900	28,593	66,844	50,685
-	-	9,700	-	191,650	9,700	136	7,434
-	-	20,000	-	230,000	20,000	-	-
-	-	3,000	-	263,600	3,000	11,005	11,005
-	-	-	-	-	-	-	-
-	509	300	-	3,200	809	63	63
-	24,391	10,000	-	357,000	34,391	965	17,361
-	-	-	-	44,575	-	49	49
-	-	-	-	-	-	-	-
-	-	11,000	-	95,900	11,000	-	-
-	-	950	-	9,700	950	100	4,150
-	-	1,000	-	50,000	1,000	676	4,395
-	-	12,000	-	503,342	12,000	4,528	14,203
-	-	2,500	-	70,000	2,500	5,246	6,734
-	-	28,700	-	427,165	28,700	35,644	44,610
-	-	-	-	430,750	-	7,121	23,274
-	190	300	-	13,500	490	1,044	969
-	-	6,000	-	48,750	6,000	1,377	3,914
-	28,130	1,800	-	23,800	29,930	9,002	888
-	-	2,000	-	44,625	2,000	3,139	3,139
-	-	5,000	-	511,000	5,000	29,546	29,546
-	-	6,500	-	33,200	6,500	-	6,100
-	47,473	4,000	-	288,700	51,473	21,808	21,808
-	-	-	-	-	-	-	-
-	-	6,600	-	32,300	6,600	4,666	4,666
-	43	10,000	-	103,250	10,043	9,654	9,611
-	-	2,500	-	100,000	2,500	-	-
-	-	-	738	85,379	20,738	19,813	19,075
-	-	2,000	-	7,250	2,000	-	-
-	-	10,000	-	8,500	10,000	704	704
-	-	-	-	106,150	-	-	8,000
-	5,037	5,000	-	80,600	10,037	13,161	12,919
-	-	-	-	56,000	-	8,235	8,235
-	-	1,500	-	9,900	1,500	10,174	10,234
-	-	16,250	-	398,000	16,250	-	-

ABSTRACT OF RETURNS OF

Name of Corporation	Real Estate Occupied by the Corporation	Real Estate not Occupied by the Corporation (not exempt)	Mortgages on Real Estate	Shares in Banks	Shares in Corporations
St. Peter's School Corp., Cambridge	\$251,250	-	-	-	-
St. Peter's School Corp. of Worcester, Mass.	380,200	-	-	-	-
St. Philip Parish, Boston	45,000	\$3,200	-	-	-
St. Rock's Roman Catholic Church of Fall River	21,350	-	-	-	-
St. Stanislaus Kostka Parochial School	54,000	-	-	-	-
St. Stephen's Parochial School and Club House	103,000	-	-	-	-
St. Stephen's School and Convent, Worcester	244,000	-	-	-	-
St. Theresa House, Lynn	84,000	-	-	-	-
St. Thomas Association, Springfield	40,600	-	-	-	-
St. Thomas Schools of West Warren	23,200	-	-	-	-
St. Vincent Hospital of Worcester	700,000	-	-	-	-
St. Vincent's Home Corp. of Fall River	124,400	11,550	-	-	\$75
St. Vincent's Orphan Asylum ¹	-	-	-	-	-
St. William Church (Boston)	270,000	-	-	-	-
Salem Athenaeum, Proprietors of	55,710	-	-	-	9,806
Salem East India Marine Society	-	-	-	-	5,655
Salem Female Charitable Society	-	-	-	-	505
Salem Fraternity	12,000	11,800	-	-	23,590
Salem Hospital	1,093,649	4,010	\$500	\$10,842	138,449
Salem Legion Associates, Inc.	14,580	-	-	-	-
Salem Seaman's Orphan & Children's Friend Society	19,200	3,280	-	4,789	95,581
Salem Y. M. C. A.	169,500	40,200	-	150	16,125
Salem Y. W. A.	7,500	-	-	-	-
Salle Notre Dame, Southbridge	75,000	-	-	-	-
Salvation Army of Mass., Inc.	1,698,650	146,150	-	-	-
Samuel Adams Chapter D. A. R. ¹	-	-	-	-	-
Sandwich Health Assoc., Inc.	-	-	-	-	-
Sandwich Historical Society, The	2,750	1,000	-	-	-
Sandy Beach Association	12,372	-	-	-	-
Sandy Pond School Association	2,000	-	-	-	-
Sarah A. White Home for Aged Men	13,548	3,995	7,250	-	48,273
Sarah Gillett Home for Aged People	31,038	-	3,000	-	500
Sargent-Murray-Gilman-Hough House Assn.	16,000	-	-	-	11,911
Scandinavian Sailors' Home, Inc. ¹	-	-	-	-	-
Scandinavian Workers' Educational Society, Inc., of Worcester	3,000	-	-	-	-
School of Expression	21,000	-	-	-	-
School of Fine Arts, Inc. ¹	-	-	-	-	-
School of Our Holy Redeemer ¹	-	-	-	-	-
School of the Good Shepherd of Uxbridge ¹	-	-	-	-	-
School of the Holy Family (Worcester)	110,000	21,400	-	-	-
School of the Holy Name of Jesus	198,000	-	-	-	-
Scituate Beach Assn., Inc.	11,175	-	-	-	-
Scituate Grand Army Assn.	5,500	-	-	-	-
Scituate Woman's Club	4,200	-	-	-	-
Scots' Charitable Society (Boston)	50	-	-	-	-
Scoutland, Incorporated	31,921	-	-	-	-
Sea Coast Defence Chapter, D. A. R., Historical Assn.	2,250	-	-	-	-
Seamen's Widow and Orphan Assn.	-	-	-	1,053	48,614
Sears and Other Funds, Trustees of	-	-	-	-	4,924
Seekonk Post 311, American Legion, Inc., The	1,000	-	-	-	-
Servants of Relief for Incurable Cancer	200,000	-	-	-	-
Service League Foundation, Inc.	205,275	50,850	70,589	-	116,648
Seth Mann, 2nd, Home for Aged and Infirm Women	17,003	13,550	12,900	3,150	65,038
Shady Hill School	266,788	-	-	-	-
Sharon Catholic Club, Inc. ¹	-	-	-	-	-
Sharon Civic Foundation	8,261	-	-	-	-
Sharon Sanatorium	92,500	72,500	-	-	-
Sheffield Friendly Union Library Assn.	10,000	-	4,975	-	-
Sherborn American Legion Building Assn., Inc.	3,100	-	-	-	-
Shirley-Eustis House Assn.	4,700	-	-	-	-
Shore Country Day School	81,460	-	-	-	-
Shriner's Hospital for Crippled Children	419,999	-	54,031	3,600	24,532
Shurtleff Mission to the Children of the Destitute	12,000	-	4,500	2,950	138,852
Silver Lake Catholic Literary Assoc.	3,400	-	-	-	-
Silver Lake Evangelical Camp Meeting Assn.	17,000	-	-	-	-
Simmons College	1,996,633	102,770	55,649	346,955	1,108,194
Sinai Temple, Inc.	11,600	-	-	-	-
Sippican Woman's Club of Marion	-	7,900	-	-	-
Sisters of Assumption (Convent) (Southbridge)	59,500	-	-	-	-
Sisters of Mercy Convent ¹	-	-	-	-	-
Sisters of Providence	981,960	20	-	-	-
Sisters of St. Ann	510,110	2,000	-	-	-
Sisters of St. Joseph	58,500	-	-	-	-
Sisters of St. Joseph (St. Mary's Parish)	3,500	-	-	-	-

¹ No return.

PROPERTY, ETC. — Continued

Bonds and other Public Securities	Money at Interest and on Deposit in Savings Banks	Library and Apparatus	Other Personal Property	Total Real Estate	Total Personal Property	Income	Expenditures
-	-	\$7,500	-	\$251,250	\$7,500	\$10,803	\$10,803
-	-	18,000	-	380,200	18,000	16,075	16,075
-	-	14,000	-	48,200	14,000	15,390	15,608
-	-	5,000	-	21,350	5,000	983	3,500
-	-	2,600	-	54,000	2,600	1,099	5,028
-	-	-	-	103,000	-	-	-
-	-	10,000	-	244,000	10,000	-	-
-	-	-	-	84,000	-	-	5,369
-	-	2,500	-	40,600	2,500	10,450	8,200
-	-	2,500	-	23,200	2,500	-	-
-	-	40,000	-	700,000	40,000	242,852	221,403
-	\$335	10,000	\$68,330	135,950	78,740	-	-
-	-	-	-	-	-	-	-
-	-	-	60,000	270,000	60,000	17,000	17,000
\$33,355	2,371	25,000	33	55,710	70,565	3,785	4,054
25,847	3,234	-	326	-	35,062	1,749	1,423
43,005	8,520	-	1,442	-	53,472	2,485	2,419
129,351	9,104	200	3,041	23,800	165,286	8,439	9,467
291,099	17,994	135,555	30,795	1,097,659	625,234	258,377	294,049
-	317	300	664	14,580	1,281	1,007	693
61,018	37,392	3,000	2,998	22,480	204,778	12,561	12,938
63,680	-	7,000	10,357	209,700	97,312	27,296	28,179
-	52,463	2,000	1,044	7,500	55,507	4,180	3,954
-	-	6,500	-	75,000	6,500	-	600
-	-	17,400	-	1,844,800	17,400	829,997	831,923
-	-	-	-	-	-	-	-
-	-	-	-	-	-	895	858
-	1,980	1,000	167	3,750	3,147	630	712
3,461	4,446	-	2,815	12,372	10,722	2,672	1,747
-	-	-	-	2,000	-	26	23
45,062	20,955	2,702	972	17,543	125,214	6,279	5,636
5,583	20,845	3,360	250	31,038	33,538	8,237	9,333
7,146	-	8,000	3,725	16,000	30,782	1,436	1,683
-	-	-	-	-	-	-	-
-	-	-	-	3,000	-	858	793
-	250	4,000	-	21,000	4,250	13,600	13,541
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	3,000	-	131,400	3,000	700	4,200
-	-	7,000	-	198,000	7,000	1,629	16,696
-	-	200	200	11,175	400	700	700
-	-	1,000	114	5,500	1,114	324	751
-	-	-	-	4,200	-	1,042	1,080
-	-	-	-	50	-	-	-
-	-	-	-	31,921	-	6,269	5,641
-	-	3,240	-	2,250	3,240	218	161
70,592	6,392	-	3,174	-	129,825	6,100	6,661
15,167	201,089	-	404	-	221,584	7,793	8,013
-	-	50	-	1,000	50	244	155
2,000	-	6,500	6,329	200,000	14,829	15,602	13,366
95,642	10,005	9,561	18,092	265,125	320,537	20,847	20,739
30,767	47,801	2,315	7,600	30,553	169,571	8,258	8,350
8,554	8,047	5,880	6,819	266,788	39,300	125,735	125,618
-	-	-	-	-	-	-	-
-	245	-	-	8,261	245	299	284
-	-	30,000	338,311	165,000	368,311	45,109	50,791
6,000	6,580	2,000	116	10,000	19,671	713	748
-	-	350	19	3,100	369	103	129
-	766	25	504	4,700	1,295	145	188
-	-	8,501	15,215	81,460	23,716	42,886	36,252
195,096	199	87,078	1,666	419,999	366,202	157,731	92,575
4,405	35,549	-	1,743	12,000	187,999	5,837	6,474
-	121	-	-	3,400	121	226	540
-	-	-	-	17,000	-	1,066	1,054
1,896,332	23,829	252,479	199,256	2,099,403	3,882,694	620,735	563,389
-	-	500	2,163	11,600	2,663	5,266	4,720
-	461	50	-	7,900	511	1,773	1,530
-	-	5,000	-	59,500	5,000	-	800
-	-	-	-	-	-	-	-
6,700	48,152	106,000	11,814	981,980	172,666	408,587	396,677
11,500	49	64,800	-	512,110	76,349	54,091	52,001
-	-	4,000	-	58,500	4,000	12,271	12,130
-	-	1,000	-	3,500	1,000	-	2,500

ABSTRACT OF RETURNS OF

Name of Corporation	Real Estate Occupied by the Corporation	Real Estate not Occupied by the Corporation (not exempt)	Mortgages on Real Estate	Shares in Banks	Shares in Corporations
Sisters of the Blessed Sacrament for Indians and Colored People in Mass., Inc.	\$70,900	\$6,000	-	-	-
Sisters of the Sacred Hearts	300,000	-	-	-	-
Skinner Coffee House, Inc.	60,000	-	-	\$39,710	-
Skorsblomman Society, Inc., Auburn	1,800	-	-	-	-
Smith Academy, Trustees of	60,000	8,000	-	6,100	-
Smith College, Trustees of	7,210,325	261,900	\$44,290	140,184	\$2,190,581
Smith Park Y. M. C. A.	40,000	-	-	-	-
Smith's Agricultural School	154,500	5,000	-	-	-
Social Circle of Wauquoit, Inc.	1,500	-	-	-	-
Society for Christian Activities, The	9,600	-	-	-	-
Society for Ministerial Relief	-	-	-	-	143,585
Society for the Preservation of New England Antiquities	259,966	-	-	-	100,644
Society of Arts and Crafts ¹	-	-	-	-	-
Society of Jesus of New England	306,327	-	-	-	-
Society of Oblate Fathers for Missions among the Poor	749,875	20,475	-	-	-
Society of St. John the Evangelist	42,600	-	-	-	18,597
Society of St. Margaret	124,100	-	-	-	23,462
Society of the Companions of the Holy Cross	19,600	-	-	-	19,001
Society of the Divine Word	223,625	208,998	8,500	-	1,871
Society of the Friars Minor of the Order of St. Francis, The	94,000	-	-	-	-
Society of the War of 1812 in the Commonwealth of Massachusetts (Incorporated)	-	-	-	-	-
Soldiers and Sailors Memorial Hall Assn. of Newburyport	12,000	-	-	-	-
Solomon M. Hyams Fund, Inc.	74,000	-	4,233	-	-
Somerville Historical Society	36,000	-	-	-	-
Somerville Home for the Aged	200,000	-	43,826	5,497	89,295
Somerville Hospital	186,000	-	-	7,594	12,950
Somerville Post No. 19, American Legion, Dept. of Mass., Inc.	30,000	-	-	-	-
Somerville Y. M. C. A.	217,100	-	-	-	-
Sons and Daughters of the First Settlers of Newburyport, Mass., Inc.	1,000	-	-	-	-
Sons of Lebanon of Quincy, The	3,000	-	-	-	-
Sons of Veterans' Memorial Hall Assn. of Lieut. George W. Tufts Camp No. 142, Rockport, Mass.	1,750	-	-	-	-
South Congregational Church of Springfield	47,100	3,700	-	-	-
South Dennis Free Public Library Asso., Inc.	1,000	-	-	-	-
South End Day Nursery	12,300	-	450	-	3,696
South End Hebrew School ¹	-	-	-	-	-
South End House Assn. ¹	-	-	-	-	-
South End Music School ¹	-	-	-	-	-
South Hall Company	500	-	-	-	-
South Mountain Association	21,490	-	-	-	-
South Shore Social Club, Inc.	850	-	-	-	-
South Stoughton Community Service, Inc.	3,000	-	-	-	-
South Yarmouth Social Library	6,500	-	-	-	-
Southborough Village Society, Inc.	12,200	-	-	-	-
Southern Middlesex Health Assn.	42,500	-	-	-	-
Southern New England Conference Assn. of Seventh Day Adventists	24,776	-	-	-	-
Southern Worcester County Health Assn., Inc.	24,525	-	-	-	-
Southwestern Middlesex Public Health Association, Inc.	8,050	-	-	-	-
Sovittaja Temperance Society	3,000	-	900	-	-
Spiritual Fraternity	75,000	140,000	-	-	-
Springfield Boys' Club	237,179	-	-	-	-
Springfield Cemetery, Proprietors of	203,500	97,900	126,995	-	24,410
Springfield Day Nursery Corp.	25,600	-	-	-	38,255
Springfield Girl Scouts, Inc.	5,278	-	-	-	-
Springfield Girls' Club	36,400	-	-	-	-
Springfield Goodwill Industries, Inc.	52,500	-	-	-	-
Springfield Home for Aged Men	80,821	6,000	74,222	-	45,000
Springfield Home for Aged Women	119,600	-	69,943	800	188,332
Springfield Home for Friendless Women and Children	104,628	-	2,050	4,900	89,621
Springfield Home Information Center, Inc.	-	-	-	-	-
Springfield Hospital	2,481,999	4,500	800	76,082	633,379
Springfield Jewish Home for the Aged	35,300	-	-	-	-
Springfield Safety Council, Inc.	-	-	-	-	-
Springfield Y. M. C. A.	977,578	69,500	30,713	1,396	525
Springfield Y. W. C. A.	164,767	-	11,357	-	23,890
Squanto Council, Inc. Boy Scouts of America	8,403	-	-	-	-

¹ No return.

PROPERTY, ETC. — Continued

Bonds and other Public Securities	Money at Interest and on Deposit in Savings Banks	Library and Apparatus	Other Personal Property	Total Real Estate	Total Personal Property	Income	Expenditures
—	—	\$5,000	—	\$76,900	\$5,000	\$8,706	\$7,205
—	\$1,891	1,200	\$920	300,000	4,011	33,094	34,191
—	527	5,000	5,480	60,000	50,717	15,063	16,869
—	—	—	—	1,800	—	257	218
\$10,400	18,176	1,500	7,882	68,000	44,058	1,487	1,483
2,801,578	79,482	1,010,239	104,310	7,472,225	6,370,664	2,603,805	2,546,994
—	—	200	—	40,000	200	5,768	6,477
—	—	27,000	459	159,500	27,459	81,571	82,515
—	138	175	2	1,500	315	17	32
—	—	900	—	9,600	900	9,610	9,610
204,536	—	—	16,156	—	364,277	18,740	17,699
84,506	5,577	44,385	17,755	259,966	252,927	46,557	53,852
—	—	—	—	—	—	—	—
—	—	44,131	2,827	306,327	46,958	83,826	89,749
—	—	29,500	2,094	770,350	31,594	24,963	23,150
29,598	1,650	16,000	350	42,600	66,195	12,119	12,327
94,775	—	2,000	2,189	124,100	122,426	5,783	4,862
11,681	25,494	13,500	6,476	19,600	76,152	13,671	14,441
1,862	—	36,911	—	432,623	49,144	83,009	78,017
—	—	5,000	—	94,000	5,000	33,734	24,946
—	636	100	16	—	752	225	209
—	—	500	465	12,000	965	1,200	1,138
525,200	—	8,500	59,038	74,000	596,971	80,098	103,097
—	3,522	950	732	36,000	5,204	1,196	1,365
241,553	73,116	10,000	2,559	200,000	465,846	20,040	25,544
80,225	50,470	47,704	289	186,000	199,232	184,008	184,049
—	1,174	1,500	2,142	30,000	4,816	11,994	10,421
2,040	1,657	5,000	1,176	217,100	9,873	77,952	76,776
—	622	500	95	1,000	1,217	280	274
—	—	200	40	3,000	240	425	448
—	—	150	—	1,750	150	—	—
19,215	1,387	39,022	1,594	50,800	61,218	42,277	41,727
—	333	250	154	1,000	737	155	139
69,187	—	—	2,574	12,300	75,907	7,273	9,004
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	500	—	—	—
—	—	500	368	21,490	868	4,498	4,903
—	113	100	3	850	216	82	79
—	—	100	31	3,000	131	494	496
—	113	3,500	561	6,500	4,174	1,390	816
—	—	—	—	12,200	—	1,872	1,843
2,146	3,456	2,500	1,038	42,500	9,140	21,280	20,826
—	5,315	—	11,472	24,776	16,787	9,393	10,171
—	23,637	2,600	6,173	24,525	32,410	24,524	23,933
—	—	1,200	318	8,050	1,518	5,968	6,047
—	—	25	—	3,000	925	398	287
—	—	15,000	146	215,000	15,146	490	458
24,243	6,051	9,600	618	237,179	40,512	43,928	43,385
110,405	9,647	4,450	943	301,400	276,850	39,980	40,912
80,210	549	1,000	452	25,600	120,466	13,313	13,712
—	73	900	1,601	5,278	2,574	33,239	31,653
—	9,114	4,000	—	36,400	13,114	13,234	13,230
—	1,870	7,695	387	52,500	9,952	29,665	29,456
162,300	16,997	1,000	10,724	86,821	310,243	17,123	13,573
163,910	16,727	7,000	199	119,600	446,911	30,079	31,666
159,609	133	8,000	6,470	104,628	270,783	24,760	30,427
—	3,605	300	364	—	4,269	2,498	2,110
1,081,314	6,102	170,555	2,514	2,486,499	1,970,746	473,501	471,922
—	3,033	2,000	—	35,300	5,033	7,690	4,784
—	—	350	—	—	350	9,477	9,387
44,958	19,772	57,500	48,891	1,047,078	203,755	271,314	265,009
51,301	3,819	17,929	2,288	104,767	110,584	51,182	52,511
—	—	2,557	—	8,403	2,557	11,396	11,566

ABSTRACT OF RETURNS OF

Name of Corporation	Real Estate Occupied by the Corporation	Real Estate not Occupied by the Corporation (not exempt)	Mortgages on Real Estate	Shares in Banks	Shares in Corporations
Staley College of The Spoken Word, The	\$18,350	-	-	-	-
Stanley F. Wood Post, Department of Mass. No. 124, American Legion	3,300	-	-	-	-
Star of the Sea Parish (East Boston)	101,600	\$2,800	-	-	-
State Executive Committee of the Y. M. C. A.'s of Mass. and R. I.	104,850	204,000	-	-	\$80,752
Stephen J. Ryan Camp No. 7, Legion of Spanish War Veterans	4,200	-	-	-	-
Stetson Home	33,000	10,000	\$30,580	\$11,239	4,900
Stigmatine Fathers, Inc., Trustees of	105,850	-	-	-	-
Stockbridge Library Assn.	81,000	-	-	-	600
Stockbridge Mission House Assn., Inc.	6,000	-	-	-	-
Stone Institute and Newton Home for Aged People	66,888	100	3,000	17,037	157,994
Stoughton Post No. 89, American Legion	2,000	-	-	400	-
Students' House Corporation ¹	-	-	-	-	-
Sturris Library	3,500	500	-	-	1,455
Suffolk University ¹	-	-	-	-	-
Sunnyside Day Nursery	18,000	-	-	-	460
Sutton Home for Aged Women in Peabody	11,800	1,700	-	2,000	40,252
Swain Free School, Trustees of	66,625	-	-	5,996	98,703
Swampscott Historical Society	4,850	-	-	-	-
Swampscott Visiting Nurse and Family Welfare Association, Inc.	2,175	-	-	-	-
Swansea Post No. 303 American Legion, Inc.	2,500	-	-	-	-
Swedish Charitable Society of Greater Boston	40,750	250	-	9,918	42,585
Swedish Home of Peace ("Fridhem") ¹	-	-	-	-	-
Swietego Kazimierza Krolewicz Society	2,500	-	-	-	-
Symmes Arlington Hospital	225,199	1	-	2,400	-
Syrian National Club (Lawrence) ¹	-	-	-	-	-
Syrian Young Men's Association	15,000	-	-	-	-
T. B. Griffith Memorial Corp.	10,100	-	-	-	-
Tabor Academy	603,082	-	-	-	7,332
Tadmek Club, Inc.	828	-	-	-	-
Talitha Cumi Maternity Home and Hospital	99,703	-	-	-	37,177
Talmud Torah Bath Solomon	37,400	-	-	-	-
Talmud Torah Institute, Inc.	12,000	-	-	-	-
Taunton Boys' Club Assn. of Taunton	32,000	-	-	-	-
Taunton Female Charitable Assn.	14,000	-	-	20,106	22,719
Taunton Girls' Club, Inc.	16,000	-	-	-	-
Taunton Hospital	97,000	850	1,860	150	1,950
Taunton Post No. 103, American Legion, Inc.	16,000	-	-	-	-
Taunton Visiting Nurse Assn., Inc.	18,000	-	-	-	-
Tavern Players, Inc., The	-	-	-	-	-
Temperance Society, Duxbury	1,050	-	-	-	-
Temporary Home and Day Nursery Society	40,200	5,200	681	520	1,003
Thayer Academy, Trustees of	608,186	1	17,851	8,645	190,615
Thayer Museum, Inc.	29,500	-	-	-	-
Theodore L. Bonney Post 127, G. A. R. Hall, Trustees of	3,000	-	-	-	-
Third Baptist Church of Springfield ¹	-	-	-	-	-
Thomas Crane Public Library of the Town of Quincy, Trustees of the	471,100	-	-	1,000	-
Thomas J. Roberts Post No. 78 Inc., American Legion, Dept. of Mass.	17,420	-	-	-	-
Tinkham Town Helping Hand Society ¹	-	-	-	-	-
Topsfield Historical Society	4,500	-	-	-	1,375
Town Hill Improvement Association of Randolph, Inc.	1,800	-	-	-	-
Tower School, Inc., The	11,340	-	-	-	-
Travelers' Aid Society of Springfield, Mass.	-	-	-	-	-
Trinity Church Home for the Aged ¹	-	-	-	-	-
Trinity Neighborhood House and Day Nursery	9,500	-	-	-	145
Truesdale Hospital, Inc.	765,611	14,020	-	-	21,062
Truro Neighborhood Association, Incorporated	1,500	-	-	-	-
Tuckerman School, Trustees of	16,500	-	-	-	3,674
Tufts College, Trustees of	3,423,256	691,850	239,991	52,705	1,533,126
Tufts Library, Trustees of ¹	-	-	-	-	-
Turner Free Library	45,000	-	-	2,455	4,472
Twentieth Century Association for the Promotion of a Finer Public Spirit and a Better Social Order ¹	-	-	-	-	-
U. S. Veterans Building Association	5,000	-	-	-	-
Ukrainian Orthodox Church of the Holy Trinity ¹	-	-	-	-	-
Uljas Koitto Seura ¹	-	-	-	-	-
Union for Good Works in New Bedford	51,959	-	-	5,810	60,628
Union Hospital, Lynn	71,625	-	-	18,850	47,166
Union Hospital in Fall River	562,814	1,500	-	46,807	294,246
Union Rescue Mission	75,000	-	-	2,000	409

¹ No return.

PROPERTY, ETC. — Continued

Bonds and other Public Securities	Money at Interest and on Deposit in Savings Banks	Library and Apparatus	Other Personal Property	Total Real Estate	Total Personal Property	Income	Expenditures
-	-	\$3,251	\$466	\$18,350	\$3,717	\$12,398	\$11,932
-	-	-	-	3,300	-	-	-
-	\$15,000	2,000	1,300	104,400	18,300	21,118	16,071
\$90,386	8,756	5,311	-	308,850	165,205	65,394	66,615
-	-	300	-	4,200	300	1,025	434
131,279	1,134	3,000	1,782	43,000	183,914	20,057	22,603
-	-	-	-	105,850	-	-	-
10,500	9,842	20,000	177	81,000	41,119	4,941	5,881
-	-	10,000	470	6,000	10,470	3,421	3,259
\$12,074	69,558	1,274	20,473	66,988	581,410	24,545	23,989
-	-	500	87	2,000	987	401	337
-	-	-	-	-	-	-	-
17,344	20,227	12,000	997	4,000	52,023	1,336	1,342
-	-	-	-	-	-	-	-
15,020	6,224	1,000	161	18,000	22,865	6,434	7,998
15,377	33,865	1,500	158	13,500	93,152	4,337	4,140
48,766	1,340	4,000	1,339	66,625	160,144	13,412	13,250
-	-	-	-	4,850	-	436	408
-	-	200	-	2,175	200	7,225	7,062
-	-	-	-	2,500	-	600	600
35,435	26,467	5,000	2,206	41,000	121,611	16,373	17,469
-	-	-	-	-	-	-	-
-	40	200	-	2,500	240	228	188
12,174	37,078	3,405	8,620	225,200	63,677	95,610	93,105
-	-	-	-	-	-	-	-
-	466	600	-	15,000	1,066	3,722	3,839
-	-	200	469	10,100	669	600	131
-	2,727	23,462	5,123	603,082	38,644	160,417	158,679
-	694	376	14	828	1,084	446	432
162,135	4,360	125	13,373	99,703	217,170	26,300	28,954
-	-	-	-	37,400	-	-	2,000
-	-	-	-	12,000	-	-	4,200
-	503	706	-	32,000	1,209	2,895	2,693
45,350	53,820	1,000	642	14,000	143,637	23,550	22,909
-	215	1,000	469	16,000	1,687	1,706	1,481
102,379	115,254	6,500	9,331	97,850	237,415	92,233	95,054
-	-	3,500	-	16,000	3,500	4,300	4,300
1,925	14,536	500	166	18,000	17,127	11,188	12,851
-	-	500	298	-	798	3,389	3,225
-	-	75	-	1,050	75	40	40
136,835	14,771	2,400	2,147	45,400	158,357	15,165	14,610
164,364	18,445	35,000	1,282	608,187	436,202	80,656	76,905
-	-	100	-	29,500	100	-	509
-	-	-	-	3,000	-	-	-
-	-	-	-	-	-	-	-
7,600	5,691	137,200	59,918	471,100	211,409	72,182	66,806
-	-	3,000	419	17,420	3,419	3,714	3,295
-	-	500	144	4,500	2,727	521	405
-	321	200	19	1,800	540	657	725
-	1,027	2,200	-	11,340	3,227	11,916	11,954
-	143	-	61	-	204	5,075	5,045
-	-	-	-	-	-	-	-
1,480	12,050	500	3,075	9,500	17,250	12,559	10,900
25,485	46,343	28,000	704	779,631	121,594	186,852	192,763
-	56	-	1,013	1,500	1,069	2,100	1,031
13,995	-	1,000	12	16,500	18,681	5,117	4,972
3,294,020	164,016	462,476	236,045	4,115,106	5,982,379	1,242,719	1,241,308
-	-	-	-	-	-	-	-
20,206	3,730	25,000	196	45,000	56,059	2,300	2,875
-	-	-	-	-	-	-	-
-	-	-	-	5,000	-	500	462
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
59,300	2,186	-	705	51,959	128,629	9,721	10,171
-	29,171	8,665	26,679	71,625	130,531	59,433	60,363
823,836	10,318	45,000	3,122	564,314	1,223,329	224,700	235,518
1,185	1,693	1,000	471	75,000	6,758	12,093	11,622

ABSTRACT OF RETURNS OF

Name of Corporation	Real Estate Occupied by the Corporation	Real Estate not Occupied by the Corporation (not exempt)	Mortgages on Real Estate	Shares in Banks	Shares in Corporations
Unitarian Rowe Camp, Inc.	\$2,000	-	-	-	-
United Hebrew Congregation in South Framingham, The	1,500	-	-	-	-
United Hebrews of Lowell, Inc. ¹	-	-	-	-	-
United Syrian Society of Lawrence, Mass.	4,000	-	-	-	-
Universalist Publishing House	73,600	\$158,000	\$8,175	\$1,050	\$20,579
Venerini Sisters, Inc.	5,350	-	-	-	-
Veteran Association of the Independent Corps of Cadets, The	484,000	-	-	-	1,500
Veteran Assn. of the Lawrence Light Guard of Medford	85,825	5,857	-	-	-
Veterans of Foreign Wars, Milford Post, No. 1544, Inc.	20,000	-	-	-	-
Village Improvement Society of Pigeon Cove	3,600	-	-	-	-
Vincent Memorial Hospital	79,207	-	-	19,400	189,107
Visiting Nurse Assn. of Great Barrington, Mass.	6,000	-	-	-	135
Volunteers of America, Inc. of Mass.	15,000	-	7,114	-	-
W. Murray Crane Community House, Trustees of	123,098	-	-	-	41,580
Wachusett Children's Aid Society	11,150	-	-	-	2,080
Wainola Temperance Society	3,500	-	-	-	-
Wakefield Y. M. C. A.	49,500	-	-	-	-
Wales Home for Aged Women	23,100	2,975	13,950	-	27,396
Walker Missionary Homes, Inc.	130,000	-	-	2,088	39,767
Walnut Hill School	222,610	8,000	-	2,665	38,633
Walpole Council of Girl Scouts, Inc.	1,300	-	-	-	-
Waltham Baby Hospital	7,000	-	-	-	2,730
Waltham Hospital	771,635	-	-	1,908	35,913
Waltham Training School for Nurses, Corp.	48,400	-	-	-	105,615
Wampatuck Library Assn.	7,700	-	-	-	-
Ward Hill Community Club	1,575	-	-	-	-
Waquoit Hall Association ¹	-	-	-	-	-
Wareham Free Library, The	30,000	-	-	360	11,299
Warren Academy, Trustees of	16,000	-	-	10,542	940
Warren Public Library	32,000	-	-	-	-
Washingtonian Home	61,000	-	500	-	31,127
Watertown Home for Old Folks ¹	-	-	-	-	-
Webster District Hospital	25,300	-	-	-	-
Welfare Federation of New Bedford	9,100	-	-	-	-
Wellesley College	9,682,829	381,461	16,613	305,143	2,954,778
Wellesley Friendly Aid Assn.	8,000	-	-	-	-
Wellesley Post No. 72, American Legion, Inc.	14,400	-	-	-	-
Wells Historical Museum	-	-	-	-	100,000
Wells Memorial Assn. ¹	-	-	-	-	-
Wenham Village Improvement Society	21,300	-	-	-	-
Wentworth Institute	1,271,730	-	-	-	513,326
Wesley Society of the Methodist Episcopal Church	12,700	19,800	-	-	-
Wesson Maternity Hospital	316,400	-	110,563	-	13,926
Wesson Memorial Hospital	562,800	-	-	-	-
West Acton Woman's Club, Inc. ¹	-	-	-	-	-
West Agawam Community League, Inc.	1,000	-	-	-	-
West Boxford Public Library Association, The	12,600	-	-	-	-
West Cliftondale Citizens Association ¹	-	-	-	-	-
West Dennis Free Public Library	4,200	-	-	-	-
West End Hebrew Free School ¹	-	-	-	-	-
West End House, Inc.	150,000	-	-	-	156,457
West End Y. M. H. A. ¹	-	-	-	-	-
West Falmouth Library	10,000	200	-	-	-
West Hanover Library Association	1,750	-	-	-	-
West Roxbury Post No. 167, Inc., Dept. of Mass., American Legion	18,000	-	-	-	-
West Side Improvement Assn., of Brockton, Mass.	3,300	-	-	-	-
West Side Neighborhood Assn., Inc., of Middleborough, Mass.	540	-	-	-	-
West Springfield Community Y. M. C. A. ¹	-	-	-	-	-
West Springfield Post No. 207 Inc. of the Department of Mass., The American Legion	15,000	-	-	-	-
West Springfield Railroad Y. M. C. A. ¹	-	-	-	-	-
West Yarmouth Library Assn.	42,000	-	-	-	-
Westborough Civic Playground, Inc.	-	-	-	-	-
Westborough Kiwanis' Bathing Beach Corporation	1,400	-	1,000	-	-
Westfield Academy, Trustees of ¹	-	-	-	-	-
Westfield Athenaeum	250,000	-	2,500	-	23,774
Westfield Girl Scouts, Inc.	1,470	-	-	-	-
Westfield Youth Club, Incorporated ¹	-	-	-	-	-
Westford Academy, Trustees of	-	3,100	-	4,402	61,784
Westlands Improvement Association, Inc.	1,500	-	-	-	-
Westminster Foundation, Inc. ¹	-	-	-	-	-

¹ No return.

PROPERTY, ETC. — Continued

Bonds and other Public Securities	Money at Interest and on Deposit in Savings Banks	Library and Apparatus	Other Personal Property	Total Real Estate	Total Personal Property	Income	Expenditures
-	-	\$300	\$437	\$2,000	\$737	\$1,531	\$852
-	-	-	-	1,500	-	-	1,500
-	\$4,376	1,000	-	4,000	5,376	2,130	972
\$9,150	1,976	1,345	774	231,600	43,049	31,271	34,951
-	270	570	-	5,350	840	2,301	2,064
2,500	712	10,600	-	484,000	14,712	5,885	5,050
7,000	28,124	-	7,239	91,682	42,363	6,747	9,269
-	-	2,000	-	20,000	2,000	2,787	2,785
-	76	100	-	3,600	176	219	206
311,547	-	-	8,534	79,207	528,588	38,913	45,777
23,850	767	-	-	6,000	24,752	6,834	6,560
-	-	1,000	-	15,000	8,114	86,179	86,109
64,740	3,435	5,198	592	123,098	115,545	4,744	4,660
28,443	9,321	-	-	11,150	39,844	18,131	18,111
-	264	700	70	3,500	1,034	171	117
-	-	2,200	129	49,500	2,320	7,604	7,898
46,711	66,536	2,000	4,384	26,075	160,977	10,469	9,738
39,059	224	15,000	-	130,000	96,138	22,796	20,939
48,151	17,112	21,296	8,723	230,610	136,580	121,527	116,067
-	-	500	-	1,300	500	1,377	1,185
36,463	6,374	500	158	7,000	46,225	5,537	5,595
169,815	6,427	87,997	51,183	771,635	353,243	211,170	232,518
9,175	665	1,000	3,330	48,400	119,785	15,032	26,447
-	135	1,270	-	7,700	1,405	80	53
-	-	-	-	1,575	-	133	126
-	-	-	-	-	-	-	-
19,791	14,373	6,000	138	30,000	51,961	5,896	5,709
-	22,523	-	-	16,000	34,005	1,120	746
-	17,758	10,500	35	32,000	28,293	1,435	1,405
19,191	5,185	1,500	1,385	61,000	58,888	22,348	21,888
-	-	-	-	-	-	-	-
-	11,169	11,026	-	25,300	22,195	31,147	34,121
-	-	-	-	9,100	-	2,248	2,150
5,574,078	380,865	2,567,549	195,115	10,064,290	11,994,141	1,223,761	1,217,924
-	2,278	1,000	1,682	8,000	4,960	14,924	13,243
-	4,968	1,000	661	14,400	6,629	3,242	3,430
-	95,549	274,176	9,295	-	479,020	60,381	51,234
-	-	-	-	-	-	-	-
-	7,013	3,500	83	21,300	10,596	2,184	2,184
30,780	-	200,000	16,515	1,271,730	760,621	208,465	206,584
-	1,038	2,000	391	32,500	3,429	28,482	28,707
55,340	737	25,000	2,972	316,400	208,538	104,898	107,289
-	303,224	25,000	1,063	562,800	320,287	138,640	137,577
-	-	-	-	-	-	-	-
-	346	127	194	1,000	667	398	378
-	56	2,000	-	12,600	2,056	434	381
-	-	-	-	-	-	-	-
-	542	1,000	-	4,200	1,542	515	546
-	-	-	-	-	-	-	-
110,203	8,110	7,312	13,479	150,000	295,561	22,350	24,167
-	-	-	-	-	-	-	-
3,000	4,459	2,000	-	10,200	9,459	624	653
-	-	-	-	1,750	-	-	-
-	-	300	645	18,000	945	17,006	16,645
-	75	200	51	3,300	326	577	551
-	-	-	-	-	-	-	-
-	-	20	214	540	234	10	10
-	-	-	-	-	-	-	-
-	-	2,100	517	15,000	2,617	36,324	35,551
-	-	-	-	-	-	-	-
-	581	1,525	17	-	2,123	556	568
6,000	-	500	1,307	42,000	7,807	918	883
-	-	-	-	-	-	-	-
-	2	-	-	1,400	1,002	677	673
16,866	9,824	53,918	7	250,000	106,889	25,212	25,205
-	-	200	-	1,470	200	-	-
-	-	-	-	-	-	-	-
63,774	49,531	-	424	3,100	179,915	9,453	9,029
-	100	150	83	1,500	333	259	233
-	-	-	-	-	-	-	-

ABSTRACT OF RETURNS OF

Name of Corporation	Real Estate Occupied by the Cor- poration	Real Estate not Occupied by the Cor- poration (not exempt)	Mortgages on Real Estate	Shares in Banks	Shares in Corpora- tions
Weston College	\$1,300,000	-	-	-	-
Westport Public Library Association	250	-	-	-	-
Weymouth American Legion Corp.	8,000	-	-	-	-
Weymouth Hospital	136,508	-	-	\$410	\$5,004
Whaling Enshrined Inc.	5,000	-	-	-	-
Whalom Woman's Club	2,800	-	-	-	-
Wheaton College	1,969,498	\$16,500	-	9,347	69,466
Whelden Memorial Library	5,000	-	-	1,200	-
White Fund, Trustees of ¹	-	-	-	-	-
Whitinsville Hospital, Inc.	10,000	-	-	-	-
Whitinsville Society for Christian Instruction	9,900	-	-	-	-
Whitman Memorial Association	7,000	-	-	-	-
Whittier Home Association of Amesbury	6,900	-	-	-	-
Wilbraham Academy	311,085	4,957	\$1,064	36,181	79,671
Wilbur M. Comeau Post No. 4, American Legion, Inc.	24,442	-	-	-	-
Wild Acres-Walton Sanctuary, Inc.	8,000	-	-	-	-
Wilder Charitable and Educational Fund, Inc.	25,000	-	625	-	24,750
William B. Rice Eventide Home	126,409	5,200	2,500	9,762	73,777
William J. Gould Associates, Inc.	68,555	2,400	-	-	-
Williams College, President and Trustees of	4,609,487	452,027	265,800	225,450	4,849,420
Williston Academy	426,531	4,100	1,500	22,160	314,766
Wilmington Post No. 136 American Legion Club House, Inc.	5,000	-	-	-	-
Winchendon Boys' Club, Inc.	9,000	-	-	-	-
Winchester Hospital	216,145	-	10,000	-	-
Wing Memorial Hospital Assn., The	26,300	-	-	-	-
Winning Home	15,000	-	4,475	-	5,380
Winsor School	540,000	-	-	-	48,399
Winthrop Community Hospital, Inc.	149,666	-	-	-	-
Winthrop Improvement and Historical Assn.	-	-	-	-	-
Winthrop Jewish Veterans Association, Incor- porated	4,050	-	-	-	-
Winthrop Post No. 146, American Legion, Inc.	10,900	-	-	2,200	-
Winthrop War Veterans' Assn., Inc.	11,309	-	-	156	-
Woburn Charitable Assn.	152,914	-	-	2,000	20,771
Woman's American Baptist Foreign Mission Society	28,447	-	-	-	-
Woman's Charity Club, The	373,354	-	-	-	-
Woman's Friend Society	14,000	-	-	925	3,720
Woman's Home and Foreign Mission Society of the Advent Christian Denomination	3,500	3,500	-	-	-
Woman's Home Mission Society ¹	-	-	-	-	-
Woman's Home Mission Society of N. E. Con- ference of the M. E. Church ¹	-	-	-	-	-
Women's Civic League of Cliftondale, Inc.	-	1,400	-	-	-
Women's Club House Assn. of Magnolia	7,722	-	-	-	-
Women's Educational and Industrial Union	275,000	29,000	-	2,305	925
Women's Relief Corps and Sons of Veterans, Inc.	2,200	-	-	-	-
Women's Relief Corps, No. 173, Memorial Hall Assn. of O. W. Wallace Post No. 106, G. A. R.	1,750	-	-	-	-
Women's Service Club of Ecstun ¹	-	-	-	-	-
Woodbine Cemetery Association	50	-	-	-	-
Woodlawn Cemetery, Proprietors of	12,600	-	-	3,873	10,084
Woods Hole Oceanographic Institution	350,285	-	-	23,400	961,746
Woods Hole Public Library	17,325	-	-	-	-
Woodside Cemetery Corporation ¹	-	-	-	-	-
Woodward Fund	80,000	72,925	140,125	-	23,511
Woodward School	9,000	-	-	-	-
Worcester Academy	656,362	-	2,750	-	8,921
Worcester Agricultural Society	197,850	2,400	-	-	-
Worcester Animal Rescue League	13,000	-	-	-	2,475
Worcester Area Council, Inc., B. S. A.	11,335	-	-	-	-
Worcester Art Museum	1,066,767	200,000	140,759	177,169	999,098
Worcester Bnai Brith Cemetery Assn.	30,000	-	-	-	-
Worcester Boys' Club	568,504	-	-	-	-
Worcester Children's Friend Society	-	-	-	5,255	76,420
Worcester County Horticultural Society	360,000	120,000	-	585	-
Worcester County Mechanics Association	265,000	284,700	-	-	-
Worcester Employment Society	-	-	453	-	1,012
Worcester Girl Scout Council, Inc.	5,673	-	-	-	-
Worcester Girls' Club House Corp.	64,950	-	-	-	9,841
Worcester Hahnemann Hospital	463,184	-	-	8,899	48,608
Worcester Hebrew Talmud-torah School	25,800	-	-	-	-
Worcester Historical Society	52,900	-	-	2,365	4,740
Worcester Memorial Hospital	27,809	-	-	18,678	1,660
Worcester Natural History Society	18,000	1	472	-	8,393
Worcester Polytechnic Institute.	1,222,482	10,005	50,387	49,950	1,237,963

¹ No return.

PROPERTY, ETC. — Continued

Bonds and other Public Securities	Money at Interest and on Deposit in Savings Banks	Library and Apparatus	Other Personal Property	Total Real Estate	Total Personal Property	Income	Expenditures
-	-	\$80,000	\$2,411	\$1,300,000	\$82,411	\$171,638	\$175,134
-	-	550	-	250	550	-	-
-	\$1,024	-	-	8,000	1,024	1,566	1,467
\$1,536	11,562	10,494	282	136,508	29,288	137,759	143,147
-	-	-	2	5,000	2	1,948	1,952
-	168	2,000	14	2,800	2,182	553	437
144,830	5,363	250,000	111,177	1,985,998	590,183	481,971	481,971
-	5,619	1,000	-	5,000	7,819	165	287
-	-	-	-	-	-	-	-
74,500	-	5,000	3,529	10,000	83,029	30,982	37,692
-	230	1,500	475	9,900	2,205	4,741	4,940
-	-	-	18	7,000	18	733	917
-	6,703	2,000	38	6,900	8,741	644	606
157,963	15,371	41,823	-	316,042	332,073	122,231	120,518
-	-	2,000	132	24,442	2,132	2,413	2,445
-	-	-	-	8,000	-	-	-
3,060	101,224	2,107	1,509	25,000	133,275	3,829	4,316
262,069	7,525	15,000	5,064	131,609	375,697	15,620	20,545
-	433	3,510	42	70,955	3,985	22,167	22,733
4,560,080	88,644	1,016,594	232,129	5,061,514	11,238,117	869,356	867,147
225,290	13,545	12,000	21,917	430,631	611,178	223,788	215,343
-	-	500	60	5,000	560	361	302
-	4	200	564	9,000	768	2,177	1,816
123,838	57,495	38,977	248	216,145	230,558	129,696	103,793
-	3,468	11,359	425	26,300	15,252	28,017	29,770
28,624	-	221	138	15,000	38,838	1,768	1,794
62,297	-	8,689	52,764	540,000	172,149	157,941	153,562
-	5,000	15,790	13,854	149,666	34,644	75,603	76,873
-	-	450	145	-	595	572	446
-	1,504	-	-	4,050	1,504	4,715	3,211
-	-	1,000	760	10,900	3,960	7,231	6,784
-	2	1,500	-	11,300	1,653	740	730
86,725	141,455	18,241	4,495	152,914	273,687	54,078	61,688
-	-	-	-	28,447	-	339,328	339,029
-	-	-	550	373,354	550	3,254	3,390
32,880	49,066	3,000	3,539	14,000	93,130	15,628	15,430
-	2,626	875	645	7,000	4,146	22,559	21,961
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	2,531	-	192	1,400	2,723	629	602
-	-	-	683	7,722	683	1,077	1,002
3,779	1,514	28,100	823	304,000	37,446	617,852	623,897
-	-	300	-	2,200	300	270	261
-	-	150	6	1,750	156	-	5
-	-	-	-	-	-	-	-
-	391	5	-	50	396	60	60
28,121	12,889	-	4,279	12,600	59,246	5,575	5,998
1,403,257	-	284,563	66,939	350,285	2,739,905	110,364	112,086
-	11,999	5,505	145	17,325	17,649	1,500	1,355
-	-	-	-	-	-	-	-
47,000	12,500	-	3,011	152,925	226,147	19,548	19,108
-	-	1,000	7,600	9,000	8,600	19,064	17,750
60,441	7,604	45,769	25,219	656,362	150,704	179,211	174,043
-	-	400	4,349	200,250	4,749	3,680	4,381
17,154	4,464	-	664	13,000	24,757	5,438	4,876
9,353	6,126	1,000	265	11,335	16,744	36,318	36,306
1,825,687	467,254	-	141,756	1,266,767	3,751,723	244,075	224,316
-	10,290	300	2,531	30,000	13,121	9,637	5,382
-	7,737	10,000	109,875	568,504	187,612	76,921	76,551
226,258	26,568	-	-	-	334,501	51,873	54,467
-	19,155	22,796	3,388	480,000	45,924	42,278	42,230
-	36,520	25,000	25,135	549,700	86,655	34,203	31,863
136,835	13,305	100	62	-	151,767	17,659	15,748
-	-	474	-	5,673	474	13,532	12,922
11,997	28,913	8,650	-	64,950	59,401	26,100	26,100
154,369	9,322	40,000	4,001	463,184	265,199	142,323	162,190
-	-	300	-	25,800	300	6,995	8,246
30,285	1,555	50,000	1,295	52,900	90,240	4,673	4,521
2,160	2,512	5,000	1,329	27,809	31,339	20,726	20,587
32,043	23,804	10,000	1,035	18,001	75,747	7,422	7,088
2,207,464	-	251,621	71,311	1,232,487	3,868,696	377,079	383,331

ABSTRACT OF RETURNS OF

Name of Corporation	Real Estate Occupied by the Corporation	Real Estate not Occupied by the Corporation (not exempt)	Mortgages on Real Estate	Shares in Banks	Shares in Corporations
Worcester Reform Club ¹	-	-	-	-	-
Worcester Society for District Nursing	\$45,000	-	\$7,000	\$6,550	\$26,585
Worcester Woman's Club	69,800	-	-	-	8,000
Working Boys' Home	192,200	-	-	-	-
Workmen's Circle Educational Center of Springfield, Inc.	6,800	-	-	-	-
Workshop of the Woman's Club of Newton Highlands, Inc.	9,400	-	-	-	-
World Peace Foundation	32,500	\$62,000	-	-	-
Wright Home for Young Women	33,000	-	38,000	22,360	82,145
Yarmouth Library Association	9,500	-	-	160	11,629
Yearly Meeting of Friends for New England	5,000	-	-	120	-
Young Men's and Young Women's Armenian Association of Massachusetts, The	300	-	-	-	-
Young Men's Catholic Temperance Society of Beverly	1,900	-	-	-	-
Young Men's Catholic Temperance Society of Salem	21,900	-	-	-	-
Y. M. C. A. of Ayer ¹	-	-	-	-	-
Y. M. C. A. of Beverly ¹	-	-	-	-	-
Y. M. C. A. of Dalton	31,000	-	-	-	15,963
Y. M. C. A. of Fall River	154,400	-	-	6,371	28,952
Y. M. C. A. of Franklin ¹	-	-	-	-	-
Y. M. C. A. of Gloucester	55,000	2,000	-	-	1,080
Y. M. C. A. of Lynn	428,606	-	-	-	6,740
Y. M. C. A. of Marblehead	45,000	-	-	2,000	-
Y. M. C. A. of Middleborough	45,140	-	-	1,000	-
Y. M. C. A. of North Adams	166,923	-	-	-	-
Y. M. C. A. of Northampton	50,000	-	-	330	4,240
Y. M. C. A. of Quincy	114,900	-	2,057	-	3,202
Y. M. C. A. of Southbridge	50,600	25,400	-	-	-
Y. M. C. A. of Taunton	30,000	-	-	-	-
Y. M. C. A. of Westfield	56,382	-	-	4,000	8,087
Y. M. C. A. of Woburn	33,330	-	-	-	-
Y. M. C. A. of Worcester	985,741	-	-	-	-
Y. M. H. A. Camp Avoda Association, Inc. ¹	10,261	-	-	-	-
Y. M. H. A. Camp, Inc.	8,000	-	-	-	-
Young Men's Hebrew Assn. of Boston	105,000	-	-	-	-
Young Men's Hebrew Assn. of Brockton	89,700	-	-	-	-
Young Men's Hebrew Assn. of Chelsea ¹	-	-	-	-	-
Young Men's Hebrew Assn. of Lawrence	20,000	-	-	-	-
Young Men's Hebrew Assn. of Lynn	51,300	900	-	-	-
Young Men's Hebrew Assn. of Quincy	2,000	-	-	-	-
Young Men's Hebrew Assn. of Springfield	20,000	-	-	-	-
Young Men's Library Association (Ware)	34,600	-	-	-	3,200
Young Men's Total Abstinence Society of Groveland	2,800	-	-	-	-
Young Woman's Home Association (Pittsfield)	188,940	-	-	-	20,000
Y. W. C. A. of Holyoke ¹	-	-	-	-	-
Y. W. C. A. of Lowell	79,750	3,600	-	-	4,138
Y. W. C. A. of Malden	10,300	-	-	-	-
Y. W. C. A. of Newburyport	8,500	-	-	300	11,002
Y. W. C. A. of Worcester	298,641	-	833	468	3,278
	\$314,715,768	\$26,802,055	\$10,830,427	\$8,486,135	\$164,615,669

¹No return.

PROPERTY, ETC. — Concluded

Bonds and other Public Securities	Money at Interest and on Deposit in Savings Banks	Library and Apparatus	Other Personal Property	Total Real Estate	Total Personal Property	Income	Expenditures
—	—	—	—	—	—	—	—
\$263,744	\$22,962	\$3,330	—	\$45,000	\$330,171	\$94,529	\$95,099
1,000	19,253	5,235	\$422	69,800	33,910	15,824	15,705
—	13,653	32,500	—	192,200	46,153	81,992	79,318
—	—	250	37	6,800	287	3,078	3,279
—	357	501	74	9,400	932	643	592
116,695	—	21,713	21,313	94,500	159,721	42,923	36,480
94,070	13,000	6,000	1,723	33,000	257,298	11,789	9,199
16,932	1,200	15,500	1,461	9,500	46,882	1,527	1,681
1,815	22,776	900	730	5,000	26,341	5,142	5,317
—	—	—	—	300	—	483	470
—	—	—	—	1,900	—	1,402	1,300
—	400	3,500	—	21,900	3,900	3,000	3,000
—	—	—	—	—	—	—	—
57,254	—	1,500	—	31,000	74,717	4,955	4,984
62,235	950	10,000	207	154,400	108,715	35,040	35,033
—	—	—	—	—	—	—	—
38,737	26,288	5,000	409	57,000	71,514	26,643	26,126
—	20,245	—	711	428,606	27,696	71,763	70,785
1,927	18,362	8,027	78	45,000	30,394	7,583	7,504
—	7,315	4,000	68	45,140	12,383	9,557	9,490
—	—	12,100	594	166,923	12,694	17,670	17,305
190	1,574	500	—	50,000	6,834	16,560	15,726
7,290	1,160	4,000	—	114,900	17,709	33,129	33,037
—	—	—	3,451	76,000	3,451	—	—
—	—	5,000	—	30,000	5,000	8,215	9,558
8,918	15,722	3,477	85	56,382	40,289	21,124	23,015
—	2,200	4,115	115	33,330	6,430	4,862	4,787
—	11,983	59,397	204,381	985,741	275,761	239,573	238,077
—	8,913	1,000	178	10,261	10,091	13,970	13,990
—	—	1,000	—	8,000	1,000	4,982	4,982
—	—	3,000	—	105,000	3,000	24,283	24,411
—	—	10,000	440	89,700	10,440	20,602	18,838
—	—	—	—	—	—	—	—
—	—	1,500	—	20,000	1,500	6,641	7,185
—	—	1,250	78	52,200	1,328	9,709	9,666
—	—	200	—	2,000	200	325	375
—	—	300	46	20,000	346	11,001	11,465
—	10,106	19,000	986	34,600	33,292	5,060	5,282
—	—	500	—	2,800	500	50	54
20,000	530	—	313	188,940	40,843	4,306	3,605
—	—	—	—	—	—	—	—
54,619	43,544	10,600	2,297	83,350	115,198	32,276	31,417
—	4,532	2,500	139	10,300	7,171	5,746	3,408
7,550	13,186	—	10,061	8,500	42,099	14,130	14,069
386,941	4,557	25,831	7,835	298,641	429,743	132,794	132,781
\$228,954,314	\$23,434,102	\$48,733,942	\$24,748,180	\$341,517,823	\$509,802,769	\$100,287,799	\$100,103,900

The foregoing report is respectfully submitted.

JANUARY 31, 1940.

HENRY F. LONG
*Commissioner of Corporation
and Taxation*

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